PUBLISHED MONTHLY PRICE ANNAS 8.

THE INDIAN RAILWAY

TRAVELLERS' GUIDE.

THE BEST AND MOST COMPLETE GUIDE IN INDIA.

Time and Fare Tables of all Indian Railways Steam Boats, and Daks, Places of Interest—Inland and along the Coast, Postal and Telegraphic Information, &c., &c.

COLOURED MAP OF INDIA.

"Bombay Gazette" Press, Fort, Bombay.

[TEN PAGES.]

The Bombay Gazette

No. 53,747—NEW SERIES. BOMBAY :—THURSDAY, MARCH 22, 1906. PRICE 4 ANNAS.

Milkmaid BRAND Milk

LARGEST SALE in the WORLD.

SHIPPING.

PENINSULAR AND ORIENTAL COMPANY.

LIST OF DEPARTURES FROM BOMBAY FOR MARSEILLES AND LONDON.

WITH LIBERTY TO CALL AT BRINDISI AND MALTA.

Date of Sailing.	Steamer.	Tons.	Connecting at Aden with.	Tons
Saturday, 3 P.M. 1906.				
24th Mar.	PENINSULAR..	6294	MONGOLIA.....	10000
31st ,,	PERSIA.....	7951	MOOLTAN.....	10000
7th Apl.	ORIENTAL	6384		
14th ,,	EGYPT	7912		
21st ,,	PENINSULAR...	6294	MARMORA ...	10509
28th ,,	CALEDONIA ..	7558	.....	.....
5th May	ORIENTAL	6284	VICTORIA	6522
12th ,,	ARABIA.....	7903	.....	.....
19th ,,	PENINSULAR.	6294	HIMALAYA ...	6898
26th ,,	MACEDONIA ...	10513	.....	.....
2nd June	ORIENTAL	6284	INDIA	7911
9th ,,	PERSIA	7951	.....	.....
16th ,,	PENINSULAR...	6294	CHINA	7912
23rd ,,	EGYPT	7912	.....	.....
30th ,,	ORIENTAL	6284	DONGOLA	8050

The above Steamers convey Passengers to Marseilles, Ymouth and London.

Passengers for Brindisi transhipp to a connecting steamer at Port Said.

HEAVY BAGGAGE must be sent to the BALLARD PIER on FRIDAY AFTERNOON the day previous to sailing, and CABIN BAGGAGE before 9 A.M. on SATURDAY. The attention of Passengers is called to the importance of having their Baggage labelled with Port of Destination.

Tenders leave the Ballard Pier on day of sailing. All Passengers must attend at that place between 12 and 12-30 o'clock P.M. for Medical Inspection by the Health Officer of the Port, and no one will be allowed on Board the Mail Steamer unless so examined, and conveyed thence in the Company's Steam Barges. Special attention is directed to these regulations, which are imperative under the Venice Convention.

Friends of passengers cannot go on Board the Mail Steamer.

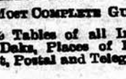
TO COLOMBO, STRAITS, CHINA, AND AUSTRALIA.

The Company's Steamers leave Bombay fortnightly usually on TUESDAYS, taking Passengers for the Straits, China, and Japan, and Return Tickets are issued on favourable terms.

Cargo Steamers are despatched to China at frequent intervals calling at ports en route.

FRANK RITCHIE,
Superintendent, P. & O. S. N. Company.
Bombay, 17th March, 1906.

HOMEWARD PASSAGES.



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BAGGAGE shipped and cleared and Insurance effected covering all risks.
PACKAGES cleared or shipped.
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Calcutta Agents,—GRINDLAY & Co.
LONDON AGENTS.—GRINDLAY & Co.

COMPAGNIE DES MESSAGERIES MARITIMES

FRENCH MAIL STEAMERS.

TO MARSEILLES.

Vessels.	Tons.	Captains.	To Sail on THURSDAY.
AUSTRALIEN	6,635	Verron	22nd Mar 1906
VILLE de la CIOTAT	6,630	Etienne	19th Apr. ,,
YARRA	4,255	Sellier	17th May ,,
NERA	5,876	Schmitz	14th Jun, ,,

INTERCHANGEABLE TICKETS

RETURN TICKETS can be made available for one way by the Messageries Maritimes, and the return voyage by the Austrian Lloyd's at Reduced Fares.

TO AUSTRALIA DIRECT,
AND THE FAR EAST, TRANSHIPPING AT COLOMBO.

Vessel.	Tons.	Captain.	To Sail on or about
NERA	5,876	Schmitz	31st March 1906,
SYDNEY	4,255	Combe	28th April ,,

RETURN FARES TO AUSTRALIA.

Available for 24 months.
1st Class Rs. 735, 2nd class Rs. 535, 3rd class Rs. 295
For further Particulars apply to

P. de BURE, Agent.
97, Esplanade Road, Bombay.

ANCHOR LINE.

REGULAR SAILINGS from BOMBAY to MARSEILLES & LIVERPOOL,

The following sailings have been arranged :—

Steamers.	Captain.	Tonnage.	Date.
MASSILIA	J. Thomson	5091	24th March
* NUBIA	Hy. Tait	3551	11th April
CERASIA	Alex. Hall	6716	8th May
* BRITANNIA	R. J. Garrick	3069	23rd ,,
OLYMPIA	C. F. Osborne R.N.R.	4124	8th June

Bombay to Suez	Rs. 350
Bombay to Port Said	Rs. 390
Bombay to Marseilles	Rs. 525
Bombay to Liverpool (all the way by sea)	Rs. 550
Bombay to London overland from Marseilles and including 1st class rail ticket across the Continent	Rs. 608
Bombay to New York	Rs. 730
Return ticket to Liverpool (all the way by sea)	Rs. 990
Return ticket to London overland from Marseilles and back from Liverpool	Rs. 950

Note.—Return tickets by Steamers marked * are Rs. 50 less than the above say Rs. 850 and Rs. 900 respectively.

All Return Tickets are available for 2 years.

Concession granted to Families, Railway employees, Hospital Nurses, Missionaries, Tea Planters, etc.

Each Steamer carries a duly qualified Surgeon and experienced Stewardess, and is fitted with every comfort.

The Advertised Rates to Europe include a passage by R.I.S.N. Co's. Steamer between Karachi and Bombay.

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W. & A. GRAHAM & Co.,
Agents, Bombay

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SHIPPING.

BRITISH INDIA STEAM NAVIGATION COMPANY, LD.

INTEND TO DESPATCH STEAMERS AS FOLLOWS :—

FOR KARACHI.

Weekly, from Victoria Dock Wall No. 14 Shed.

Steamer	Tons	Sailing	Date Time.	Route,—via.
LINGA	2176	Mon.	26 Mar. 11 a.m.	P'Bunder & Cutch
LAMA	2170	Tues.	27 Mar. 5 p.m.	Kathiawar Ports
DWARKA	1700	Thur.	29 Mar. 10 a.m.	Cutch Mandvie
LHASA	2170	Frid.	23 Mar. 1 p.m.	(direct.)

FOR KARACHI AND PERSIAN GULF.

S. S. "NOWSHERA," 3,024 tons, on MONDAY, 26th Mar. calling at Karachi, Pasni, Muscat, Jask, Bunder Abbas, Linga, Bahrein, Bushire, Mahomera and Busreh. also taking Passengers and cargo on through bookings to Ahwaz and Baghdad.

FOR KARACHI AND BUSREH.

S. S. "DWARKA," 1,700 tons, on THURSDAY, 29th Mar. calling (for Mails and Passengers) at Muscat, Bushire and Mahomera also taking Passengers and cargo on through bookings to Ahwaz and Baghdad.

FOR EAST AFRICA AND ADEN.

S. S. "NERBUDDA," 3,025 tons, on or about 24th April, calling at Zanzibar, Mombasa, Lamu and Aden.

FOR COAST PORTS AND CALCUTTA.

S. S. "SIRSA," 2,610 tons, on or about 30th March.

FOR RANGOON OR CALCUTTA (direct).

Frequent sailings, for particulars of which, also as to onward connections to ports in Arracan, Burma, Straits Settlements Mauritius, Australia and New Zealand, apply to :—

MACKINNON MACKENZIE & CO.,
Agents,—Bombay.
21st March, 1906.

KING, KING & CO.,

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Every assistance rendered to Passengers on arrival in Bombay. Baggage taken over at the Railway Stations and Shipped.

Special Agents of the Firm meet all Steamers at Brindisi and Marseilles.

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UNDER MAIL CONTRACT WITH THE AUSTRIAN GOVERNMENT.

BOMBAY TO TRIESTE VIA ADEN, SUEZ AND PORTSAID, DIRECT LINE.

Steamer.	Captain.	Tons.	To sail on
IMPERATOR	F. Mosca	4,119	1st Apr. 1906
IMPERATRIX	G. Ghezzo	4,194	1st May, ,,
IMPERATOR	F. Mosca	4,119	1st June ,,

PASSAGE MONEY.

	1st Class	2nd Class	Deck.
TRIESTE OR VENICE	Rs. 600	Rs. 325	Rs. 150

Takes Passengers to East African ports with transhipment at Aden.

ORDINARY LINE.

Steamer.	Captain.	Tons.	To sail on or about.
FRANZ FERDINAND	G. Matcovich	6046	25th March 1903
† AUSTRIA	R. Colledani	7600	9th April ,,
MARQ. ACQUEHEM	A. Blaffer	4766	20th ,, ,,
PERSIA	P. Cragliotto	5894	7th May ,,
*FILIPPO ARTELLI	A. Radonicich	5834	9th June ,,

*Will call at Karachi, † Will call at Fiume

PASSAGE MONEY BY THIS ROUTE.

	Saloon.	Deck.
TRIESTE OR VENICE	Rs. 400	Rs. 150.

RETURN TICKETS TO TRIESTE AND VENICE AVAILABLE FOR ANY PERIOD WITHIN TWO YEARS.

1st Class Rs. 900, 2nd Class Rs. 433. Saloon Rs. 600.

THROUGH TICKETS TO LONDON.

1st and 2nd Class Single and Return Tickets are issued via Trieste, the St. Gothards and other Routes.

INTERCHANGEABLE TICKETS WITH THE MESSAGERIES MARITIMES CO.

RETURN TICKETS available for one way by the Austrian Lloyd's and the return voyage by the Messageries Maritimes Co., are issued at reduced Fares.

Passengers to VENICE transhipp at TRIESTE to another Steamer or the Company which takes about 6 hours to cross the Gulf.

STEAM TO JAPAN VIA COLOMBO, PENANG SINGAPORE, HONGKONG, SHANGHAI YOKOHAMA AND KOBE.

Steamer.	Captain.	Tons	To Sail on or about
TRIESTE	D. Mistrorigo	5,035	31st March 1906

For further particular regarding Passages Apply to

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Sassoon House, 51 Church Gate Street, Fort, Bombay.

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SOMETHING NEW

ARDATH TOBACCO'S CO.'S Astorias, State Express in every kind and Number,

CRAVEN MIXTURE

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CHIC STYLES, SPECIALLY SELECTED.

	Rs. a.		Rs. a.
Crêpe de Chine Ties	... from 1 12	Washing Tubular Ties	... from 0 8
Knitted Silk Knot Ties	... ,, 2 8	Riding Scarves with Stiffeners..	,, 1 12
Matt Silk Ties ...	... ,, 2 12	Soft Collars	... Doz. 7 8
Rich Silk Scarves—Latest	... ,, 3 0	Best Linen Collars, 4-fold	... ,, 7 4

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THE ITALIAN STORES.

C. COLONNELLO SON & CO.

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JUST UNPACKED PROVISIONS in Tins and Bottles which is much valued as a First Course luxury the following :—

		Rs.	a.
ANTIPASTO MARCONI (contg. Tunny Fish and Mushroom in Oil)...	per Tin	1	0
ALICE FALSTAFF do. do.	per Tin	0	12
ONIONS in VINEGAR per Bottle 8 annas. Artichokes in oil.....	per Bot.	1	0
PIMENTOS BOHEMES (contg. sweets, Chillies, assorted in Vinegar ...	per Bot.	1	0
GIARDINERIA (mixed Pickles)	per Bot.	0	8
MUSHROOMS in VINEGAR, per Bottle 14 annas. OLIVES FARCIES	per Bot.	1	0
SARDINES SUD-AFRICA (contg. Tomato Sauce with Vegetables) ...	per Tin	1	0
ALICE PICCANTI in TOMATO SAUCE	per large Tin	1	0
Do. do.	per small Tin	0	10
TONNO SPORT in Tins at Re. 1. ONIONS in Salt	per Bot.	0	8
ALICE TARTUFATO in tins at Re. 1. Mushrooms in Oil in Bot.		1	0
FILETTI D'ALICE in Tins.....		0	12

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HONGKONG AND SHANGHAI BANKING CORPORATION.

Paid up Capital ..... $ 100,00,000
Sterling Reserve Fund ..... $ 100,00,000
Silver Reserve Fund ..... $ 9,500,000
Reserve Liability of Proprietors ... $ 100,00,000

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J. R. M. SMITH, Chief Manager.

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BANGKOK.	KOBE.	RANGOON
BATAVIA.	ILOILO.	SAIGON.
BOMBAY.	LYONS.	SAN FRANCISCO.
CALCUTTA.	MANILA.	SINGAPORE.
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FOOCHOW.	NEW YORK.	TIENTSIN
HAMBURG.	PEKING.	YOKOHAMA.

BOMBAY AGENCY

CURRENT DEPOSIT ACCOUNTS.

Interest allowed at 1 per cent. per annum on Daily Balance if not under Rs. 1,000 and not exceeding Rs. 1,00,000 but no interest is allowed when the sum accrued does not amount to Rs. 5 half yearly.

FIXED DEPOSITS

Are received for 12 months and for shorter periods on terms which may be ascertained on application.

Credits granted on approved Securities and every Description of Banking and Exchange Business transacted.

Drafts granted on London and the chief commercial place in Europe, India, Australia, America, China and Japan.

J. A. JEFFREY, Acting Agent,
7 Church Gate Street, Bombay.

NATIONAL BANK OF INDIA, LD.

SUBSCRIBED CAPITAL....£1,200,000
PAID-UP CAPITAL £600,000
RESERVE FUND.....£550,000

HEAD OFFICE :

7, BISHOPSGATE STREET WITHIN LONDON, E.

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Calcutta,	Delhi,	Cawnpore,	Tuticorin,
Lahore,	Bombay,	Colombo,	Zanzibar,
Amritsar,	Madras,	Mandalay,	Mombassa,
Kurrachee,	Rangoon	Newera Eliya,	Nairobi,
Steamer Point,	Aden,	Kandy,	Chittagong.

FIXED DEPOSITS.

The Bank receives DEPOSITS FIXED for one year and shorter periods, at Rates of interest to be ascertained on application.

CURRENT DEPOSIT ACCOUNTS are opened for approved Customers, and interest is allowed at 2 per cent. per annum on daily balances from Rs. 1,000 up to Rs. 100,000, but no interest is allowed when the sum accrued does not amount to Rs. 5 half-yearly.

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The Bank undertakes the purchase and sale of Government Securities, Stocks, and Shares and receives same for safe custody realising Interest and Dividends when due.

LOANS and CASH CREDITS granted on approved Securities.

ROBERT R. ROSS,
Manager.

WM. HUTCHINSON & Co.,

BANKERS MERCHANTS AND EAST INDIA AGENTS.

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NORTHUMBERLAND AVENUE
CHARING CROSS, LONDON, W. C.
TELEGRAPHIC ADDRESS PULLICATE, LONDON.
A. B. C. CODE USED.

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CHARTERED BANK OF INDIA AUSTRALIA, AND CHINA.

INCORPORATED BY ROYAL CHARTER.

CAPITAL..... £800,000
RESERVE FUND..... £875,000
RESERVE LIABILITY OF SHAREHOLDERS..... £800,000

HEAD OFFICE:
HATTON COURT, THREADNEEDLE STREET, LONDON.

AGENCIES AND BRANCHES

Hamburg	Medan, Deli (Sumatra)	Hongkong
Bombay	Singapore	Foochow
Karachi	Kwala Lumpor	Saigon
Calcutta	Bangkok	Shanghai
Madras	Batavia	Tientsin
Rangoon	Sourabaya	Hankow
Colombo	Manila	Yokohama
Penang	Cebu (Philippines)	Kobe
Thaiping		New York
Ipoh (Perak)		

THE CORPORATION grant DRAFTS on the above Agencies and Branches and also on the principal Commercial Cities throughout the world, buy and receive for collection BILLS OF EXCHANGE, issue TRAVELLING LETTERS OF CREDIT and undertake general Banking Business of every description.

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Interest is allowed at 2 per cent. per annum on the minimum Monthly Balances if not under Rs. 1,000 and not exceeding Rs. 1,00,000, but no interest is allowed when the sum accrued does not amount to Rs. 5 half yearly.

Amounts above Rs. 1,00,000 will be received on terms which may be ascertained upon application.

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OFFICE HOURS—10-30 A.M. to 3-30 P.M,
Saturday—10-30 A.M. to 1-30 P.M.

GEORGE MILLER,
Agent.
Esplanade Road, Bombay

THE YOKOHAMA SPECIE BANK, LD.,

SUBSCRIBED CAPITAL.....	Yen	24,000,000
PAID-UP CAPITAL	,,	18,000,000
ORDINARY RESERVE FUND ..	,,	10,300,000
SPECIAL RESERVE FOR SILVER FUNDS	,,	1,000,000
SPECIAL RESERVE FUND.....	,,	1,000,000

HEAD OFFICE: YOKOHAMA.

BRANCHES AND AGENCIES :

London.	Shanghai.	Port Arthur.	Kobe.
Lyons.	Hongkong.	Moukden.	Osaka.
New York.	Tientsin	Taiyuan.	Tokyo.
San Francisco.	Peking.	Dalny.	Nagasaki.
Honolulu.	Newchang.	Antung.	Bombay.

LONDON BANKERS.

The Bank of England: The London Joint Stock Bank, Ld.; The Union of London and Smiths Bank, Ld.; The Parr's Bank, Ld.

BOMBAY BRANCH.

LIBERAL INTEREST allowed on CURRENT ACCOUNTS, FIXED DEPOSITS on terms to be learnt on application.

CREDITS granted on approved Securities, and every description of Banking and Exchange business transacted.

DRAFTS granted on JAPAN and the Chief Commercial Places in the World.

K. KODAMA,
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Alpaca Buildings, Hornby Road, Fort, Bombay.

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BUYING AGENTS. PRODUCE AGENTS.

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CATALOGUES OR QUOTATIONS FURNISHED. CLOSEST PRICES ASSURED.

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GENERAL AGENCY BUSINESS carefully conducted.

Correspondence Invited.

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WILLIAM J. KEYMER & CO
98 FENCHURCH STREET, LONDON, E.C.

The "Times of India" in its report of the GREAT FIRE AT LAHORE, says:—"The fire was found by a moderate breeze and was unchecked for many minutes by any sort of extinguishing appliance."

"MINIMAX" HAND FIRE-EXTINGUISHER.

THE FIRE ENGINE OF THE FUTURE AND EVER-READY

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MORE THAN 75,000 Sold Within Two Years AND OVER 1,000 Actual Fires Extinguished.

THINK THIS OVER SERIOUSLY.

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MARCKS AND CO., LTD.,
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CHOCOLATE PRALINES
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CHOCOLATE ALMOND PASTE, etc., etc.

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Telephone 325. Telegrams :—"Imogen" Bombay.

INTENDING ASSURERS ARE INVITED TO COMPARE THE RATES AND CONDITIONS OF

THE EMPIRE OF INDIA LIFE ASSURANCE COMPANY, LD.

WITH THOSE OF ANY OTHER COMPANY.

HEAD OFFICE: 11, ELPHINSTONE CIRCLE, BOMBAY.

THE PREMIUMS

Are so moderate that, at usual ages for assurance, Rs. 1,200 or Rs. 1,250 may be secured, from the first for the yearly payment which would generally elsewhere assure Rs. 1,000 only—the difference of Rs. 200 or Rs. 250 being equivalent to

AN IMMEDIATE AND CERTAIN BONUS OF 20 TO 25 PER CENT.

ILLUSTRATIVE TABLE

SHOWING THE ANNUAL PREMIUM PAYABLE FOR VARIOUS KINDS OF POLICIES WITH PROFITS.

Age next Birthday.	Whole Life Assurances of Rs. 1,000. Whole Life Premiums.	Premiums Limited to 10 years.	15 years.	20 years.	Endowment Assurances of Rs. 1,000 Payable at death, or in 15 years.	20 years.	25 years.	Age next Birthday.
	Rs. a.	Rs. a.	Rs. a.	Rs. a.	Rs. a.	Rs. a.	Rs. a.	
20	21 10	48 8	36 6	30 7	64 5	47 6	37 11	20
21	22 1	49 4	36 14	30 15	64 6	47 8	37 13	21
22	22 9	50 0	37 7	31 7	64 8	47 10	37 15	22
23	23 1	50 12	38 0	31 15	64 9	47 12	38 1	23
24	23 9	51 8	38 10	32 7	64 11	47 14	38 4	24
25	24 2	52 5	39 4	33 0	64 13	48 0	38 7	25
26	24 11	53 2	39 15	33 9	64 15	48 3	38 10	26
27	25 5	54 0	40 10	34 2	65 1	48 6	38 14	27
28	25 15	54 14	41 5	34 12	65 4	48 9	39 2	28
29	26 9	55 13	42 1	35 6	65 7	48 12	39 6	29
30	27 4	56 13	42 13	35 0	65 10	49 0	39 11	30
31	27 15	57 13	43 10	36 11	65 13	49 4	40 0	31
32	28 11	58 14	44 7	37 6	66 0	49 8	40 6	32
33	29 8	59 15	45 4	38 2	66 4	49 13	40 12	33
34	30 6	61 1	46 2	38 15	66 8	50 2	41 3	34
35	31 5	62 4	47 1	39 12	66 11	50 8	41 14	35
36	32 5	63 8	48 0	40 10	67 2	50 14	42 2	36
37	33 5	64 12	49 0	41 9	67 8	51 5	42 11	37
38	34 6	66 1	50 1	42 8	67 14	51 13	43 5	38
39	35 8	67 6	51 3	43 8	68 4	52 5	43 15	39
40	36 11	68 12	52 5	44 9	68 11	52 14	44 10	40
41	38 0	70 3	53 8	45 11	69 3	53 8	45 6	41
42	39 6	71 11	54 12	46 14	69 12	54 3	46 4	42
43	40 13	73 4	56 1	48 2	70 6	55 9	47 3	43
44	42 5	74 14	57 6	49 7	71 0	55 14	48 4	44
45	43 14	76 7	58 13	50 13	71 11	56 18	49 6	45

A PERSON OF 30 may secure Rs. 1,000 at Death by a yearly payment of Rs. 27-4 during life. The Premium would generally elsewhere secure Rs. 800 only instead of Rs. 1,000.

OR, if unwilling to burden himself with payments during his whole life, he may secure the same sum of Rs. 1,000 by twenty yearly payments of Rs. 36, being thus free of Premiums before age 50, this premium being about the same as most Offices require during the whole term of life.

OR, if preferring to make provision for his old age or for his family in case of death, he may secure the same sum of Rs. 1,000 payable at age 55 or death by yearly payments of Rs. 39-11.

TO PROFESSIONAL MEN AND OTHERS.

Whose income is dependant upon health the Limited Payment System or Endowment Assurance is specially recommended.

R. F. ALLUM, General Manager.

OVERLAND SUMMARY.

PUBLISHED WEEKLY

ON THE DEPARTURE OF ENGLISH MAIL

28 Pages of the "Pall Mall Budget" size, containing all the information of the previous week, carefully arranged. Army Orders, &c.

Indian Subscription Rs. 12 per year, free of Postage.

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PUBLIC NOTIFICATIONS.

GREAT WRESTLING CONTEST
FOR THE CHAMPIONSHIP OF INDIA.
SATURDAY NEXT, 24TH MARCH,
AT 9-30 P. M. sharp,
IN THE PARIS CINEMATOGRAPH PAVILION,
CRUICKSHANK ROAD.

CARL VICTOR,
WINNER of 48 PRIZES and 5 CHAMPIONSHIPS,
LIGHT WEIGHT CHAMPION WRESTLER of FRANCE,
GERMANY, AUSTRIA, ITALY and INDIA.

Held the Indian Championship for 5 years, was trained by Powell, Pons of Paris, Henri Eberle of Berlin and Backlansmidt of Russia. Will wrestle for the
CHAMPIONSHIP of INDIA
and a PURSE of Rs. 300 with
ALFRED STAR,
Winner of 19 Prizes and 1 Championship
MIDDLE WEIGHT CHAMPION OF GERMANY

Trained by Hitzler of Munich and Rock of Frankfort.
And for a PURSE of Rs. 300 with
CHARLES BRYGAUT,
The HEAVY WEIGHT CHAMPION of FRANCE, Winner of 53 PRIZES and 3 CHAMPIONSHIPS, was Training Master to the Wrestling School of Paris.

THE WRESTLING TO BE IN GRECO-ROMAN STYLE.

PRICES OF ADMISSION:
Reserved Seats near the Platform, Rs. 5.
Second Seats Reserved, Rs. 3.
Unreserved Seats, Rs. 2.
Side Seats One Rupee.
Plan of Seats at SOUNDY & Co.

NOTICE.

ESTATE OF SURGEON GENERAL WILLIAM McCONAGHY, DECEASED.

NOTICE is hereby given that all persons CLAIMING against the Estate of WILLIAM McCONAGHY, deceased, a Surgeon-General in the Indian Medical Service, who died at 5, Granville Place, Portman Square, in the County of London, on the 3rd day of September, 1905, and Letters of Administration (with will annexed), of whose Estate having effect throughout the Province of Bombay were granted on the 20th day of March, 1906, to ROBERT WILLIAM LAYARD DUNLOP, of Bombay, Solicitor of No. 31, Esplanade Road, are hereby required to send in their Claims to the said Administrator at the office of the undersigned his Attorneys, within one calendar month from the date hereof, at the expiration of which time the said Administrator will hand over the assets to the persons entitled thereto, having regard only to the Claims of which he shall then have notice.—Dated this 20th day of March 1906.

CRAWFORD, BROWN & Co.,
Administrator's Attorneys,
30, Esplanade Road, Bombay.

NOTICE OF REMOVAL.

THE OFFICE of Messrs. THAKURDAS & Co., Solicitors and Notaries Public, has been REMOVED to No. 25 ESPLANADE ROAD, opposite the Rajabai Tower, on the first floor of the buildings, known as the Agra Bank Buildings.

SOUTHERN MAHRATTA RAILWAY.

ACCELERATED MAIL SERVICE VIA POONA
between
BOMBAY AND BANGALORE.

THE BEST ROUTE FOR COMFORTABLE TRAVEL AND PICTURESQUE SCENERY.

THE MAIL TRAINS of this Company consisting of "BOGIE" Vehicles, of an improved description, RUN between POONA and BANGALORE, by the coolest route through the attractive scenery on the Uplands of the Western Ghats, and in Mysore, connecting at Poona with the vestibuled Mail Trains over the G. I. P. Railway, according to the following timings, and at the fares shown below:—

DOWN TRAINS.

		H. M.	
Bombay G. I. P. R.	dep.	15 0	Time.
Poona { S. M. R.	arr.	18 45	H. M.
	dep.	19 35	38 35
Hubli "	dep.	14 27	
Bangalore "	arr.	5 35	

UP TRAINS.

Bangalore S. M. R.	dep.	22 30	
Hubli "	dep.	12 50	Time.
Poona { G. I. P. R.	arr.	6 20	H. M.
	dep.	7 5	36 20
Bombay "	arr.	10 50	

Single journey through Fares in either direction.
First Class between Bombay and Bangalore, Rs. 43-9-0.
Second Class between Bombay and Bangalore, Rs. 23-3-0.
Third Class between Bombay and Bangalore, Rs. 9-12-9.

2. There is only one change of Carriages, namely at Poona, on the journey between BOMBAY and BANGALORE. FIRST and SECOND CLASS PASSENGERS intending to travel by the Mail Trains over this Railway from Poona or Bangalore can secure accommodation by booking their berths beforehand, if the Station Master at Poona or Bangalore is advised by letter, or telegram, of the class and number of berths required, and the names of intending occupants.

3. RESERVED ACCOMMODATION. Passengers wishing to have a Reserved Compartment in a First, Second or Third class carriage from Poona on the Down journey through to Bangalore, or from Bangalore on the Up journey through to Poona, should apply to the Station Master of the Station from which required.

The charge for reserved accommodation when secured for the whole distance from Poona to Bangalore or "vice versa" will be as follows:—
For a First Class Compartment. 2 1-2 Single journey fares.
For a Second Class Compartment. 3 1-2 Single journey fares.
For a Third Class Compartment. 6 Single journey fares.
If the number of passengers travelling in a compartment is in excess of the number of fares payable to reserve such compartment, the charge will be made for the actual number that travel.

4. A DINING CAR is run daily on the Mail Trains between Poona and Bangalore in both directions.

W. B. WRIGHT,
Traffic Manager.
Dharwar, 15th January, 1906.

BURMAH PETROL.

"PETREL BRAND" gives most regular and economical work, Special Rates to MOTOR CAR OWNERS. Apply for prices and counterfoil order book to SHAW, WALLACE & Co., Agents, The Burmah Oil Co., Ld., Church Gate Street Fort Bombay.

FEVER DROPS. As. 4
(PROF. GAJJAR'S FORMULA.)
The BEST and CHEAPEST
Remedy for all FEVERS.

BLOOD PURIFYING SOLUTION. Re. 1
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For poor or IMPURE BLOOD.
Strongly recommended for
SYPHILITIC TROUBLES,

SHARMA'S INKS.
Equal to the best Imported INKS, but CHEAPER
For Prices Samples Apply to
The SUPERINTENDENT,
T. G. LABORATORY, Girgaum, BOMBAY.

PUBLIC NOTIFICATIONS.

BOMBAY PORT TRUST.

NOTICE.

CONSIGNEES, of IRON and STEEL, ARRIVED per HANSA LINE s.s. "MARIENFELS," P—Q Sheds, Prince's Dock, are hereby informed that their Consignments ex-above Vessel, are ready for delivery.

E. Y. WATSON,
Superintendent, Port Trust Docks.
Dated 22nd March, 1906.

CINEMATOGRAPH EXHIBITION,
CRUICKSHANK ROAD.
A SPLENDID CHANGE OF PROGRAMME,
ENTIRE CHANGE OF PICTURES.
THREE REPRESENTATIONS EACH EVENING.

First Performance...7-30 to 8-30 P.M. (Standard Time,)
Second do, ...8-30 to 9-30 do.
Third do, ...9-30 to 10-30 do.

"Where is my Horse"..... Picture	115 feet.
"The Acrobatic Elephant".....	150 feet.
"The Custom House Search"...	115 feet.
"The Christmas Goose".....	165 feet.
"The Phenomenal Hen".....	210 feet.
"A Cheeky Traveller".....	165 feet.
"The Pashas Nightmare".....	250 feet.
"Three Phases of the Moon"...	150 feet.
"Fire Cascades".....	130 feet.
"The Young Tramps".....	700 feet.

PROGRAMME No. 2 FROM 8 to 9 P.M.

"An Impatient Customer".....	100 feet.
"Brazilian Dance".....	130 feet.
"School boys practical Joke"...	130 feet.
"The Wig".....	130 feet.
"A bad Joke".....	80 feet.
"The Hairdressers Victim".....	70 feet.
"Room please".....	70 feet.
"The Troublesome Fishbone ...	100 feet.
"The Motor Car and the Cripple".	130 feet.
"My Neighbours Lamp".....	130 feet.
"Kids Practical Jokes".....	190 feet.
"Vendetta".....	700 feet.

ADMISSION to each Representation 1st Class, One Rupee,—2nd class 8 annas, 3rd Class 4 Annas.

PRATT'S MOTOR-CAR SPIRIT.
DEODORISED NAPTHA OR GASOLINE.

BEST for Motor-Cars, Bicycles, and Tricycles; also for Naptha Lamps.

Owners of Motor-Cars, &c., should insist on getting this and no other. Can be obtained from all leading dealers in Motor-Cars. Imported by

STANDARD OIL Co. of New York,
31, Hornby Road, Bombay.

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MAY BLOSSOM TEA.
The present most popular brand is the Mayblossom Tea.

SOLE AGENTS:—
CROFT MODY & Co.,
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RETAIL AGENTS:—
Messrs. BRANDON & CO.,
VICTORIA TERMINUS,
AND
Messrs. DENISON & CO.,
HUMMUM STREET, BOMBAY.

GUARANTEED CARRIAGE RUBBER TYRES
COUPE'S STEEL WHEELS.
MOTOR CAR TYRES.
Inner Tubes & Outer Covers of all Sizes.
RUBBER MATTING, ACCUMULATORS
HORNS, &c., &c., &c.,
BICYCLE ACCESSORIES,
Tyres, Tubes, Etc., of Best DUNLOP make.
OUR GOODS CHALLENGE COMPETITION
AND
ARE GUARANTEED TO BE WITHOUT BLEMISH.

For prices etc., apply to
GOVINDJI MADHOWJI & Co.,
6, Hummum Street, Fort, BOMBAY.

POONA AGENTS,
Messrs. FRENCHMAN & Co.,
64 CIVIL LINES.

THE TOOTH CHARMER!
DENTICLINE
RELIEVES TOOTH-ACHE
Instantaneously.
Per Bot. Ans. 12.

F. S. MADON & CO.,
170, SHAIKH MEMON ST.,
NEAR ZUMA MUSJID,
BOMBAY.

TO MARINE ENGINEERS.
SOTHERN'S MARINE ENGINEERING COLLEGE,
59, Bridge St., Glasgow.
PRINCIPAL—J. W. SOTHERN, M.I.E.S.,
Practical Engineer and Draughtsman.

ENGINEERS who intend competing for BOARD of TRADE CERTIFICATES can be supplied with the following on remitting £1-5-0 to above address:
1 Complete set Arithmetical Papers and Solutions
1 " Drawing Cards with "Instructions and "Statements."
Copy "Elementary Questions and Answers."
" "Verbal Notes and Sketches."
Part of the above money will be allowed to those who on going home, join our classes previous to going up for examination.

Beauty.
Rathan Flour Cream prevents the skin from shining when warm, and checks the growth of superfluous hair. No woman can hope to keep the delicate hues of youth, except rose-white complexion in a hot climate unless she uses regularly Rathan's marvellous skin tonic, Rathan Cream.
ARMY and NAVY STORES, and all good Chemists
OF ALL GOOD CHEMISTS and STORES,
Rathan Co., Ltd.,
143, Gray's Inn Road, London, England.

SPECIAL SHORT ADVTS.

Only Advertisements for Clerks, Servants, &c. Houses to Let, and Goods for Sale or Wanted, are accepted in this Column.

RATES.—(Cash only.) Three lines, per insertion. One Rupee. Every additional line, Eight Annas. REPLIES will be sent "BEARING" unless amount to cover Postage is previously paid.

"CLARESQUE" PLATE POWDER,—Produces a polish like new on Jewellery, Silver Goods Plate and Clear Metals. Guaranteed free from Mercury. Trial samples gratis on application. Per tin Annas 12, per dozen Rs. 8. We recommend it.—MARKS and Co., Ltd., Bombay and Poona.

MAHABLESHWAR DAK.—1st Class PHAETONS and TONGA DAKS ready laid between Wathar and Mahableshwar, also Phaeton Daks from Poona to Mahableshwar direct by the old route at Moderate Rates.—BURJORJEE PEROSHAW, Diplomaed Dak supplier to H. E. The Governor and the Lieut-General Western Command.

MAHABLESHWAR DAK.—TONGAS and PHAETONS for Wathar, Panchgani, Mahableshwar, available at Moderate Rates. Apply BAPOO SHERKER, Head Office, Wai.

BARGAINS.—Just unpacked a large consignment of selected GENUINE OIL PAINTINGS in massive Gold Frames. Inspection invited.—M. BRESLAUER & Co., Church Gate Street.

MATRIMONIAL.—Young European, age 21, seeks the acquaintance for a young respectable EUROPEAN LADY with view to above. Photos exchanged. Apply to "MATRIMONIAL," care of "Bombay Gazette."

TO LET, FURNISHED FLAT, opposite The Bandstand, from 15 April, for 6 months. Rent 170. Apply X, care of this Office.

PHOTOGRAPHY.—RETOUCHER (European or Native) WANTED by high-class firm. Apply stating terms to Box No. 515 M., Advt. Dept., "Bombay Gazette."

PETROL.—The famous SHELL BRAND. Imported by the ASIATIC PETROLEUM CO., LD. Bombay Agents:—Messrs. FAZULBHOY M. CHINOY & Co. in Messrs. SHALEHHOY TYEBJI & SONS' Shipchandlers Stores, Dalal Lane, Fort.

HAVE you seen the LATEST and BEST PIANO in Bombay? If not go to H. KAPS and Co, 37, Meadows Street Fort, Bombay.

ONE of the Sights of Bombay.—RAJA DREN DAYAL'S ART PHOTOGRAPHIC SALOON replete with everything that Oriental luxury and Artistic taste can suggest and Visitors will not regret an inspection of their High Class Portraiture, Artistic Paintings and Enlargements, and Indian Views of places of Special Interest. Portrait Paintings in oil on Photographic Basis a speciality. Hydraulic Lift available. Tata's Nippon Buildings. Top Floor, Hornby Road, Fort, Bombay.

WANTED a PARSI CASHIER good and fast writer only need apply to Box No. 522 M, Advt. Dept. "Bombay Gazette". Stating salary required and testimonials of previous experience.

WANTED a SMART REPORTER with knowledge of Shorthand.—Good address and appearance. Apply Lex Care of "Bombay Gazette."

WANTED—Qualified BOOK-BINDERS. Apply 555 C/o "Bombay Gazette."

WANTED Gentlemen to get their Applications, Memorials, Appeals prepared in a very effective style to insure success. Done in expert form. Apply to Box "No. 1234 A Advt. Dept. "Bombay Gazette."

AN INVITATION—Meals which cost Rs. 2 and 3 elsewhere can be got at the RAILWAY HOTEL, Bombay, Grant Road, for nearly half the rate. Give it a trial and judge for yourself. Daily genuine wines and liquors stocked and sold at moderate rates. Brand new Billiard Tables. Very easy terms for permanent residents. Dinners served till late hours.

PRINCE OF WALES HOTEL, Elphinstone Circle opposite the Town Hall. Further extensions and renovations. Rooms airy and commodious with bath rooms attached to each. Rates from Rs. 3-8-0 to Rs. 4-0-0 per day. Special arrangements for monthly boarders and families making a prolonged stay. Cuisine a speciality.—Apply to the MANAGER.

PIANOFORTE LESSONS.—A LADY holding a LICENTIATE DIPLOMA, from the Royal Academy of MUSIC, London, is desirous of taking a few more PUPILS. Apply care of SEYMOUR DOVE & Co., Esplanade Road.

GOVERNMENT SERVANT-SUPPLIERS. Messrs OLIVER and Co.—Only Respectable and Trustworthy Servants of all denominations supplied. The original and only firm that supplies thoroughly efficient and reliable High Class Domestic Servants, Patronized by the Officers of the Services, Army and Navy as well as the Leading Clubs and Hotels, Especially First Class Goanese and Mahomedan Servants for whom we guarantee. Fee, Bombay, Rs. 2, and Mofussil Rs. 3 for each servant.—No. 4, Church Gate Street, Fort, Bombay Established 1872.

A BOON TO SUFFERING HUMANITY. SURGERY SUPERSEDED.—SURGERY not needed at all:—Thorough cures for Hydrocele, Hernia, Elephantasis, Piles, Fistula, with its horrible and maddening agonies, and all sorts of Rectum and Scrotum diseases. Fatty or windy body (reduction in such a body from 4 to 6 inches certain after 15 days' treatment) Rheumatism, Gout, Paralysis, Spermatorrhœa, Sterility, Diabetes, Dyspepsia, Nasal complaints, Leprosy and all sorts of malignant diseases are thoroughly cured by infallible and harmless vegetable medicines. Apply Dr. BALKRISHNA N. JOSHI, of Benares Tardeo Bridge, near Tram Terminus, Motiwala's Chawl Tardeo, Bombay.

SATISFACTION FOR 10 YEARS.—I have great pleasure to certify that Singer's Sewing Machine gave me every satisfaction for 10 years during which time they have been in use in my family.—GORDHUNDAS GOKULDAS TEJPAL, Malabar Hill, Bombay.

BOMBAY GAZETTE BY-WEEKLY Edition—Issued on Wednesday and Saturday, giving all the News and Telegrams, up to date. Subscription per Annum, Rs. 12; Half-yearly Rs. 6; Quarterly Rs. 3, to Subscribers in Bombay; Rs. 15 to the Mofussil.

COTTON BUSINESS.—Cotton, and Seed, and Factory Business, Upcountry, WANTED as Manager, or Assistant in same, for buying Cotton, Wheat, Seeds &c, Working Factories, Pressing and Ginning, Jute, Flour, Oil, and other Mills. Have served for 20 Twenty years, as Agent to European Firms. Visited Steam Factories, and Travelled throughout India. Proficient in Opening New Stations. Also Erected and Dismantled Factories. Highest Testimonials. Address, "COMMA," care of "Bombay Gazette."

FORMS OF POWER OF ATTORNEY Neatly printed. Price 8 Annas. Can be had at the "Bombay Gazette" Office.

BACK NUMBERS of THE "BOMBAY GAZETTE" Daily, the Weekly, and the Weekly Mail addition, when available, are supplied on the following terms:—Seven days from date of issue, 4 annas; 8 to 30 days from date of issue, 8 annas, 30 days to one year, 1 rupee and of older dates than one year from Rs. 2 per copy according to numbers available. Reference charge one Rupee.

BANK OF BOMBAY
SAVINGS BANK.

THE BANK receives DEPOSITS on the following terms:—
Sums not exceeding Rs. 1,000 in the aggregate may be deposited within any one year from 1st January to 31st December.
Deposits may be made in the names of two or more persons and the balance made payable to one or more of them or to the survivor or survivors.
Interest is allowed at the rate of THREE PER CENT. per annum on the minimum monthly balance not exceeding Rs. 5,000.
Copies of the Rules can be obtained on application at the Bank.

J. BEGBIE,
Secretary and Treasurer.

THE NEW "REVLUC" PINCE-NEZ.

DURING the Hot Steamy Weather when your Glasses persist in falling off your nose, a pair of "REVLUC" FRAME fitted to your own lense, will be found a great boon.
They are self adjusting
There is nothing to break
They are always Horizontal
They are the acme of comfort and very strong
No slipping off the Nose.
Prices of Frames only, inclusive of fitting:—
Nickel Rs. 3-8. Gold Rs. 35.
MARCKS & CO., LD.,
BOMBAY AND POONA.

WINES, SPIRITS, BEERS, &c.

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PHIPSON & Co., Bombay, are now supplying about 200 Military and Naval Officers' Messes and 100 Clubs with the finest VINTAGE WINES, Spirits or Liqueurs from the following well-known Houses:—

POMMERY AND GRENO.	Rheims.
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PERRIER JOUET & Co.	Epernay.
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BOLLINGER.	Ay.
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NATH, JOHNSTON & SONS.	Bordeaux.
J. SACCONE, Lo.	Gibraltar.
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A. DE LUZE ET FILS.	Bordeaux.
BUTLER, NEPHEW & Co.	Oporto.
COCKBURN, SMITHES & Co.	Oporto.
WARRE & Co.	Oporto.
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ACKERMANN—LAURANCE.	Saumur.
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R. SCHLUMBERGER.	Vestas.
JAMES CATHCART & Co.	Leith.
CHAS. MACKINLAY & Co.	Leith.
JOHN CRABBIE & Co.	Leith.
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J. & W. NICHOLSON & Co.	London.
RUTHERFORD & BROWNE.	London.
JOHN JAMESON & SON, Ld.	Dublin.
WILLIAM & KEITH JOPP.	Aberdeen.
MACKENZIE BROS.	Rosshire.
NOILLY PRAT & CIE.	Marseilles.
COATES & Co.	Plymouth.
MARTELL & Co.	Cognac.
E. CUSENIER & CIE.	Marseilles
P. B. BURGOYNE & Co.	London.

Secretaries and Presidents of Clubs and Military Messes can now obtain Wines, Spirits, or Liqueurs, &c., from the above well-known Firms without the inconvenience and expenses of importing them direct.

PRICE LIST ON APPLICATION TO
PHIPSON & Co.,
BOMBAY.

HUNTLY BLEND WHISKY.
THE FAVORITE BRAND OF INDIA.
Of all dealers, or of
ALDRIDGE, SALMON & Co., LD., BOMBAY.
SOLE AGENTS.

BUSINESS ESTABLISHED 1815.
DADABHOY BOMANJEE,
CARRIAGE BUILDER,
799 & 801, GIRGAUM ROAD, GIRGAUM, BOMBAY.

Prize Gold and Silver Medals and Diplomas of Merit awarded at the Bombay Horse and Carriage Show, 1900.

SOLE AGENT to Messrs. C. S. WINDOVER & Co., Limited, London.

Carriages of every description and of the latest fashion built to order and warranted of the very best seasoned materials and of the highest class of workmanship with all the latest improvements.

CARRIAGES Lined, Painted and Repaired.
REPAIRS executed with the greatest possible care and attention.

A varied stock of very fashionable New and Second hand English-built Carriages of all the latest designs always on hand for sale.

New and Secondhand Carriages Sold on Commission and Warehoused.

EADE'S GOUT and RHEUMATIC PILLS,
THE CURE FOR
GOUT AND RHEUMATISM.

THE never-failing effects of EADE'S GOUT and RHEUMATIC PILLS in curing these disturbingly painful diseases, have secured to them a celebrity unequalled by any medicine of past or present times. They not only give relief in a few hours where the patient has been driven almost to madness by the horrible excruciating tortures of this disease, but restore to perfect health in an inconceivably short space of time—in most cases giving relief from the intolerable pain in one or two hours; one bottle will frequently carry off the attack in two or three days, even when the patient has kept his bed for as many weeks, and sometimes months.
The authenticated proofs of decided approbation, sent unsolicited to the Proprietor, from all parts of the kingdom and from all classes of society, with a rapidly increasing, ie, and a demand for them at home and abroad unparalled fully warrants the assurance that no person subject to these disorders will, after a trial, be without them.
PREPARED ONLY BY
GEORGE EADE, 332, GOSWELL ROAD, LONDON, E. C.
and sold every where in bottles, 1s, 1½d. and 2s. 9d.
Wholesale Agents for India:—Messrs. KEMP & Co. Ld, BOMBAY.

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HORNBY ROAD
THIS AGENCY SUPPLIES
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BOMBAY DAILY PAPERS
FOR PERUSAL IN THE
MORNING AND NOON
AT MODERATE MONTHLY SUBSCRIPTION.
ALSO
HOME-PAPERS AND MAGAZINES,
Mofussil Residents can be supplied with Papers
FOR TERMS APPLY TO
VINCENT AND COMPANY.

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NORTH BRITISH AND MERCANTILE INSURANCE Co.
ESTABLISHED 1809.

CHIEF OFFICES
EDINBURGH, 64, Princes Street.
LONDON, 61, Threadneedle Street.

Total Funds as at 31st December, 1904..... £ 16,971,548
Revenue for 1904 ..... £ 3,570,552

The sum of £ 830,160 was divided among Participating Life Policy-holders in 1900 yielding a BONUS at the Rate of £ 1-8-0 per cent. per annum not only on the original sums assured but also on all subsisting Bonuses.

POLICIES in some cases have been MORE THAN DOUBLED in amount by the addition of BONUSES.

NEW PROSPECTUS JUST OUT.
GREAT REDUCTIONS
under all SYSTEMS,
For Prospectuses and Proposal Forms apply to
Messrs. KING, KING & Co.,
Secretaries,
NORTH BRITISH and MERCANTILE INSURANCE Co.,
King's Buildings, Bombay.

THE DEMAND
FOR
STANDARD POLICIES.

EVERY YEAR since 1865 the NEW BUSINESS has exceeded £1,000,000 sums assured PER ANNUM—a result maintained uninterruptedly for so long a period by
NO OTHER BRITISH OFFICE.

NEW POLICIES IN 1904
ISSUED FOR..... £3,423,739
ACCUMULATED FUNDS..... £11,320,875
ASSURANCES IN FORCE..... £28,155,365

ASK FOR THE 1903 PROSPECTUS containing
the LATEST RATES and NEW SCHEMES, obtainable from
F. A. PREVOST,
Secretary, Bombay Branch.
BINNY & Co.,
Chief Agents, Madras.

GRESHAM LIFE OFFICE.
ASSETS..... Rs. 13 Crores.
ANNUAL INCOME ..... Rs. 2 Crores.
ESTABLISHED—1848.
NOVEL and ATTRACTIVE forms of ASSURANCE, APPEALING SPECIALLY
to those who desire to combine
INVESTMENT WITH FAMILY PROVISION
TABLE—I. T. D. H.

EXAMPLE:—
Rs. 443-8-0 Annual Premium secures to a person aged 25.
(1) In case of Death before age 60—
IMMEDIATE PAYMENT of ... Rs. 10,000.
(2) In case of Survival to age 60—
(a) CASH PAYMENT of ... ... Rs. 10,000
(b) LIFT ANNUITY of ... ... Rs. 600.
(c) PARTICIPATION IN 35 YEARS' CAPITALISED
PROFITS.

Prospective benefits in case of Survival (in above example) equivalent to an investment of Annual Premiums in CONSOLS, whilst the security of Rs. 10,000 Assurance in case of Death during 35 years is obtained in addition.
PROSPECTUS containing full Table of Rates for the above, and other new features, on application to
CROFT, MODY & CO.,
Chief Agents for India, Burma, and Ceylon
BOMBAY.

THE
ORIENTAL
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R. PATERSON BROWN,
Manager.

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SALE! SALE!! SALE!!! MARCH 4TH to 31ST.—To make room for another large stock. Marvellous Bargains. Early calls secure best Bargains. See advertisement Below. OAKES and Co., Hornby Road, Bombay.

SALE! SALE!! SALE!!! Boots, Shoes, Leather, Canvas, Wooden and Steel Trunks Dress and Suit Cases. Gladstone Kit, Hand, etc., Bags, Hat-boxes, Holdalls, Bed-Straps, Collar Boxes, Belts, Gaiters, Dog Collars, Purses, Harness, Saddles, etc. 12 1-2 per cent off all Goods. Real Bargains at Cost Price.—J. OAKES and Co., Hornby Road, Bombay.

SALE! SALE!! SALE!!! MARCH 4th to 31st—To make room for another large Stock. 12 1-2 per cent off all Goods, Marvellous bargains, Early calls secure best bargains. See Advertisement above.—J. OAKES and Co., Hornby Road, Bombay.

CUMMOO JAFFER SULLEMAN & Co.,
GIRGAUM, BOMBAY.

NEW and Second-hand Englishbuilt CARRIAGES, LANDAUS, BROUGHAMS and VICTORIAS by well known Makers FOR SALE.

CARRIAGE repairs of every description will be executed with prompt attention.

HOUSES Furnished with the latest styles, neat Furniture.

FURNITURE of the latest design FOR SALE and on HIRE, and also made to order.

CROCKERY, GLASS-WARE, and PLATED WARE, &c., FOR SALE and on HIRE.

ROLLED STEEL BEAMS.

5,000 Tons of STEEL BEAM
in all Sections and Weights,
ALSO
STEEL ANGLES, TEES,
PLATES, CAST IRON PIPES,
GALVANIZED CORRUGATED IRON SHEETS
kept in Stock, ready for delivery.
Full particulars and prices from
GEO. SERVICE & CO.,
King's Building,
HORNBY ROAD.

SECOND HAND BOOKS.

	Rs. A.
A Village Mystery, by Mrs. Coulson-Kernahan	0 8
The Impostor, by Harold Bindloss ...	0 8
The Purple Head, by Edwin Pugh ...	0 8
A Lost Cause, by Guy Thorne	0 8
The Suburbans, by T. W. H. Crosland ...	0 8
A Son of the Sea, by F. T. Bullen	0 8
His Private Life, by H. Smith	0 8
In the Hands of the Czar, by Garrett Mill ...	0 8
Richard Hartley Prospector, by Douglas Blackburn	0 12
A Pillar of Dust, by Mrs. F. Campbell ...	0 8
Lone Marie, by W. E. Norris	0 8
Adventures of Gerard, by A. Conan Doyle ...	0 8
The Pilgrim's Progress	0 6
Shakespeare, Vol. II, 6 plays	0 6
Francis Bacon, Vol. I	0 6
ALL ABOVE IN PAPER COVERS.	
Bridge Topics by "Lynx"	0 8
Studies, by B. C. Mahtab	0 8
Overheard, by Skene Dhu...	0 8
Henry Brocken, by W. I. de la Mare ...	0 8
Poems, by Joseph Furtado	0 4
The Queen's Resolve, by Charles Bullock ...	1 0
Crowned to Serve, by Charles Bullock ...	1 8
"Out of the Depths," by Pitt Bonarjee ...	1 8
Tamil-English Dictionary, by G. U. Pope ...	2 8
The Buddhist Catechism, in Tamil ...	0 6
Fireside Astronomy, by D. W. Horner ...	0 8
Sangeet Balopadesh, by B. B. T.	0 8
Brahmakarya, by Romesh C. Chakavartty ...	0 4
Echoes of the East, by Xenos	0 4
Schedule D., by S. W. Flint	0 4
Hindu Social Progress, by N. S. P. Garu ...	0 4
The Conversion of India, by Pitt Bonarjee ...	0 4
The Wife and Mother, by Vincent	1 4
German Grammar, &c., by Louis Lubovius ...	0 12
Sense and Sensibility, by Jane Austin ...	0 12
Physical Drill, by Kempster and Kaye ...	0 12
How to Invest Money, by E. R Gabbott ...	0 8
Home Hygiene in Gujarathi, by D. H. Mehta	0 8

In paper or limp cloth. Apply XX "Bombay Gazette."

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Quarterly	" 13	Quarterly	" 15
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Advertisements of two or three lines relating to such matters as Small Sales, Business Cards, Situations Wanted or Servant required, Houses or Lodgings as change of Residence, Articles Lost or Found. The scale of Advertisements belonging to any of these cases is as follows:—
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Post Free.
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WORLD'S CLASSICS SERIES.

Cloth 14 annas per Volume.

THE POETICAL WORKS OF LONGFELLOW. Vol. I.
THE IMITATION OF CHRIST. By Thomas A Kempis.
THE POETICAL WORKS OF GEOFFREY CHAUCER. 2 Vols.
THE WORKS OF VIRGIL. Translated by John Dryden.
THE ESSAYS OF DAVID HUME.
THE MILL ON THE FLOSS. By George Eliot.
THE VICAR OF WAKEFIELD. By Oliver Goldsmith.
SWIFT'S GULLIVER'S TRAVELS.
BUNYAN'S PILGRIM'S PROGRESS.
WHITE'S HISTORY OF SHELBORNE.
AYLWIN. By Theodore Watts-Dunton.
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JANE EYRE. By Charlotte Bronte.
VILLETTE. By Charlotte Bronte.
THE POETICAL WORKS OF ROBERT BROWNING. Vol. I.
ENGLISH TRAITS and REPRESENTATIVE MEN. By Ralph Waldo Emerson.
SELECTED ENGLISH ESSAYS. Chosen and arranged by W. Peacock.
THE AUTOCRAT OF THE BREAKFAST TABLE By Oliver W. I. Holmes.
LAVENGRO. By George Borrow.
BACON'S ESSAYS.
POPE'S ODYSSEY OF HOMER.
THE POETICAL WORKS OF JOHN KEATS.
WUTHERING HEIGHTS. By Emily Bronte.
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THE INGOLDSBY LEGENDS. By Thomas Ingoldsby.
ENGLISH PROSE. From Mandeville to Ruskin. Chosen and arranged by W. Peacock.
THE ESSAYS OF EMERSON.
CARLYLE'S SAROR RESARTUS.
TABLE TALK. By William Hazlitt.
TALES OF MYSTERY AND IMAGINATION. By Edgar Allan Poe.
HAZLITT'S SKETCHES AND ESSAYS.
SHIRLEY. By Charlotte Bronte.
THE BOOK OF SNOBS. By W. M. Thackeray.
HENRY ESMOND. By W. M. Thackeray.

A. J. COMBRIDGE & CO.,
Esplanade Road, BOMBAY.

ACORODINE
THE INFALLIBLE
INDIGESTION CURE
Can be had of all Druggists
Rs. 1-4.

PREPARED ONLY BY
BEYNON & CO.,
BOMBAY.

PRINCE OF WALES HOTEL.

ELPHINSTONE CIRCLE,
Opposite the Town Hall.
Further extensions and renovations.
Rooms airy and commodious
with Bath-rooms attached to each.
Rates from Rs. 2-8 to Rs. 4-0 per day.
Special arrangements for monthly Boarders and Families making a prolonged stay.
Cuisine a Speciality.
Apply to the MANAGER.

COMMERCIAL INTELLIGENCE

LONDON, MARCH 20.

SECURITIES—			
2½ per cent. Consols	90 9-16	=	+ 1-16
3 do. Rentes	99 1-4 ex	=	unchanged
3½ do. Indian Sterling Loans	105 3-4	=	do
3½ per cent. Indian Enfaced Rupee Paper	86 5-16	=	do
BALANCE—			
Bank in London	30 1-8	=	+ 1-8
2 months hence	29 5-8	=	+ 1-8
Spot in New York	65 1-8	=	+ 1-8
EXCHANGES—			
Paris cheques	25·13	=	unchanged
Berlin	20·48	=	do
New York Demand	4·85 5-8	=	— 1-8
ACCOUNTS—			
Bank of England	4	per cent	= unchanged
3 months sight Bank Bills	3 1-2	do	= do
" " Fine Trade Bills	3 1-8	do	= do
3 " " Fine Trade Bills	3 7-8	do	= do
6 months sight Fine Trade Bills	3 7-8	do	= do
INTEREST—			
Day to day loans	3 7-8	do	= + 3-8
7 day market loans	3 7-8	do	= + 1-4

Amount paid into the Bank of England about £75,000.

WOOL AUCTION.

The Liverpool wool auction opened to-day. Number of bales offered 22,700. Good attendance of Home and Foreign buyers. Prices show an average of 5-10 per cent advance compared with last sales.

RAPESEED—Steady
Yellow Cawnpore 41 1-4 A-M done
LINSEED—Firm
COFFEE—
Coffee in New York 8 1-4
ARRIVALS—
Steamers—Westminster and Imperatrix.

In Liverpool.—Cotton Market closed quiet. East Indian quiet. Manchester steady. Total Sales 8,000. Spot 5·91. plus 1. Egyptian F. G. F. Brown 9 5-16. Sold on speculation and for Exoprt 1,000. Importe 34,000 Futures closed quiet but steady.

Mar.-Apl.	Apl.-May	May-June
5·71	5·75	5·77
—1		—1
June-July	July-Aug.	Aug-Sept.
5·79	5·80	5·78
—1	—1	
Sep.-Oct.	Oct-Nov.	Nov-Dec.
5·63	5·58	5·57
—1	—1	—1

Receipts at U S Ports	22,000
Do last year	31,000
Exports to Great Britain	nil
Do. do Continent	3,000

IN NEW YORK—

Spot	11·15 — 25	
Futures, month of March	10·35 — 21	a
Do. July	10·61 — 22	

a Declined owing to bearish ginners figures and to bear pressure and bulls unloading.

IN NEW ORLEANS—

Spot	10 3-4	
Futures, month of May	10·69 — 16	
Do. do. July	10·85 — 15	
Tone at close	firm	

Washington March 20th.

The American Census Bureau gives the amount of Cotton ginned at 10,697,000 Commercial bales. The figures are the final for the season on the crops just finished.

Arrivals of Cotton, Wheat and Seeds into Bombay for the 24 hours, ending at 6 p. m. on Tuesday, 20th March 1906 :—

Cotton	13,204 bales.
Wheat	4,919 cwts.
Linseed	15,853 do
Rape, Eal and Mustard	1,235 do
Simplitysed	7,574 do
Poppyseed	nil
Cottonseed	2,100 do
Sundries	6,457 do
Rice	20,985 do
Myrabolams	15,329 do
Oilcake	1,401 do
Murrassed	44 do
Gram	2,283 do
Jowar	503 do
Maize	nil

DOMESTIC OCCURRENCES.

THE Charge for Announcements of BIRTHS, MARRIAGES DEATHS and MEMORIAM Notice which must be authenticated by the name and address of the sender, is Rs 2 for six lines or less and 8 as. for every additional lines. CASH strictly in ADVANCE.

OTHER PRESIDENCIES.

BIRTH.

COVENTRY—March 14, at Dasing Serai, Tirhoot, the wife of F M Coventry, of a daughter
DALY—March 15, at Coimbatore, the wife of Jas A Daly, of the Provincial Forest Service, of a son
GILL—March 12, at Dibrugarh, Assam, the wife of W Newton Gill of a son

MARRIAGE.

VINES—STUART-MENTEITH—Feb 22, at Canandaigua Thomas Humphrey Vines, Principal of the Sind Madrassah, Kurrachi, India, son of the Rev T H Vines, rector of Fiskerton, Loncoln, to Philadelphia, daughter of Sir James Stuart-Menteth, Bart

DEATH.

FOOTE—March 13, at Ishapore, Bengal, Jeanie, the dearly loved wife of Major H B Foote, R A
SHIPLEY—March 16, at Trimulgherry, Edith Charlotte, the wife of Major C T Shipley, the Royal Fusiliers
VAN CUTSEM—Feb 26, at San Remo, Harriett Ida Caroline, widow of Edward Van Chisem, Consul of the Netherlands, Calcutta aged 53
WIESON—March 14, at Meerut, after much suffering, Samuel Wilson I S M Dept, retaired aged 69 years

"Unless we have proteid we die.—Gamgee.

KEMP'S

Protumen

REGD. PURE MILK PROTEID.
PROCESS PATENTED.

Is certified by the "Lancet" to contain 93 per cent. Proteid. From the Purest fresh English Milk. It is the most nourishing substance known, is free from starch or sugar, and is easily digested producing great sustaining power. It contains more Nitrogen than any other food stuff known

THE LONDON "LANCET" says "Protumen must possess extremely high food value. It readily peptonises and is therefore easily digestible. It is the flesh forming constituent of a natural food, a very powerful and concentrated form of nourishment."

	Rs. a.
PROTUMEN ¼ lb. packet	0 12 each.
PROTUMEN ½ " "	1 4 "
PROTUMEN 1 " "	2 6 "
PROTUMEN Corn floor	0 12 "
PROTUMEN Arrowroot	0 14 "
PROTUMEN do.	1 8 "
PROTUMEN Chocolate Cakes	0 8 "

Kemp & Co. Ltd.

MANUFACTURING CHEMISTS.
7, ELPHINSTONE CIRCLE, BOMBAY.

Sing a Song of Sixpence
A Pocketful we mean
Earned in Stitching Garments
On SINGER'S SEWING MACHINE.

The maid who in the garden
Was hanging out the Clothes
Exclaimed: What lovely hems and frills
These garments do disclose.

The Queen and the millions
From high born to the low
Praise SINGER'S SEWING MACHINES
So splendidly they sew.

But buyers must be cautious
As counterfeits are made
And offered as the genuine
By tricketers in the Trade.

BOMBAY.

TO-DAY.

Sun rises, 6h. 3m. Sun sets, 6h. 11m. High water, 10-2m., 10-14n. Low water, 4-3m. 3-57a.
Municipal Corporation, 3 p.m.
The Orient Theatre Company, Limited, meeting at Sir D. M. Petit's Office, Hornby Road, 5-30 p.m.
Bombay High Schools Athletic Association, annual sports, Maidan, 4 p.m.
Expected arrival of H. E. the Governor, per s.s. Dufferin from Karachi.

THE WILSON PHILOLOGICAL LECTURES.—The fifth lecture will be delivered by Prof. H. M. Bhadkamkar, B.A., in the University Library at 5-45 p.m. today. The subject is "The Intermediate Linguistic stages." The lecture is open to the public.

POSTAL NOTICE.—Mails for Lamu, Mombassa, Ibo, Chindi, Dar-es-Salaam, Zanzibar, Tanga, Quilimane, Mozambique, Beria, and Delagoa Bay per extra s.s. Kaiser will be closed at the General Post Office at 10 a.m. to-morrow. Specially superscribed correspondence for Natal, Cape Colony and other places in South Africa will also be forwarded by this steamer.

BAND AT THE COOPERAGE—By kind permission of Lieut.-Col. S J. Sarjant, V. D. and Officers of the 1st Battalion, G. I. P. Railway Vols. String Band will play the following programme of music, under the direction of Mr. A. Mallandaine, Band Master, commencing at 6 p.m. to-day.

March	The Drummer Boy ... Mander
Overture	Cagliostro ... Adam
Selection	The Duchess of Dantzig ... Caryl
Scena Ed Aria	L Assedio Di Arlem ... Verdi
Selection	The Rose of Castille ... Balfe
Valse	Acclamations ... Waldteufe

THE CITY MORTALITY.

THE Municipal Office returns for the twenty-four hours ending at 6 a. m. yesterday, give the following results :—

Wards	Plague Attacks	Deaths	Deaths from all Causes.
A Upper, Middle and Lower Colaba, Fort Northern, Fort Southern and Esplanade	6	5	7
B Mandvi, Chukla, Comerkhadi and Dongri	29	22	53
C Market, Dhobi Talao, Fanaswady, Bhuleshwar, Khara Talao, and Kumbharwada	33	30	53
D Khetwadi, Girgaum, Chowpati, Walkeshwar, and Mahaluxmi	2	2	20
E Masagon, Tarwady, 2nd Nagpada, Kamathipura, Tardeo, Byculla and 1st Nagpada	25	18	69
F Parel, Sewree and Sion	7	5	15
G Mahim and Worli	1	1	13
Water Division	0	0	0
Non-Resident and Unknown	0	0	0
Hospitals	0	6	16
Total	105	89	251
Total plague deaths to date	307	611	23,632 111
Same date last year	83	84	197

SMALL-POX.

Attacks	Deaths
3	1

VALUABLE DISCOVERY FOR THE HAIR.—If the hair is turning grey or white or falling off, use your Mexican Hair Renewer, for it will positively restore in every case grey or white hair to its original colour without leaving the disagreeable smell of most Restorers. It makes the hair charmingly beautiful as well as promoting the growth of the hair on bald spots where the glands are not decayed. Ask your Chemists for The Mexican Hair Renewer. Sold by Chemists and Perfumers everywhere. Wholesale Depot, 33, Farringdon Road, London, England.

NOTES FROM PARIS.

A Parisian "Cause Celebre."

TRIAL OF A SENTIMENTAL SWINDLER.

A STATUE OF ALFRED DEMUSSET

PARIS, MARCH 2.

IT is an odd coincidence that has placed the trial of the famous swindler Gallay and his mistress, La Merelli, in the days of carnival that usher in the season of Lent. The date is singularly appropriate. The whole adventure of this bank clerk, who robbed a great Paris institution of over £30,000, smacks of carnival. His salary was just £112 a year. No one was more regular in his attendance at the bank; no one showed such a desire to master every detail. Such zeal is quite understandable in view of subsequent events. By his intimate knowledge of bank procedure, Gallay was able to forge letters of credit for large sums. In one single week he "touched" the very respectable total of 78,000 francs. It was all so delightfully easy, and Gallay showed such real talent at the game that, had he been less hasty in gathering his illgotten gains he might have been still at it. The speed and magnitude of his operations raised suspicions, and he only just escaped on board his yacht, the Catherina, before the hue and cry was raised which ultimately led to his undoing.

It is a case of cherchez la femme nine times out of ten in France. Gallay proved no exception to the rule. He became enamoured, as all the world now knows, of the form and features of La Merilli. La Merilli had been married to an art printer, and bore the unromantic name of Sohet. Gallay contrive to dazzle her with his prodigality and his title—for our little bank clerk blossomed, on the strength of his stolen cash, into the Baron de Gravel. His rings and his notepaper were engraved with his arms: a hatchet and a star—sinister emblem, the hatchet. Until he cut himself he cut a very brave figure indeed. Unfortunately, romance of this kind has its other aspect. Gallay is a married man with children. But when riches came, at other people's expense, he abandoned his legitimate spouse and his pledges to fortune, to enjoy his fugue with the lady of easy conscience. On board the Catherina everything was furnished for a most enjoyable voyage. So that they would want for nothing, Gallay took ninety-three cases with him, and those cases contained not only the complete outfit of a sportsman and gentleman tourist, and the most varied and exquisite toilettes for La Merelli, but an ample stock of provision and wines. I cannot remember the figures at this moment but the number of hats, trousers, cravats, and waistcoats would not have disgraced the eccentric English nobleman whose auction sale of his effects has added recently to the gaiety of journalism.

Once upon the blue, blue waters Gallay and his lady believed themselves safe from pursuit. They enjoyed life, even though the weather was rough, and Gallay astonished the crew with his liberality just as his fair companion did with the wealth and variety of her dresses. But every odyssey has an end, more especially when your enemies happen to be neither syrens nor eccentric queens but the cold calm myrmidons of the law. Putting in all security as he thought, into Babia, Gallay found himself and his two women-folk (La Merelli and her maid) arrested by the Brazilian police. In vain he pleaded that his mission was political, that he was a sort of sacrosanct person who could not be touched, he was put into prison and subsequently extradited.

This, then, is the extraordinary tale of Jean Gallay and La Merelli, the main outlines of which will be remembered by the public which reads the Press. He is a hero after the heart of Paris—a dashing, romantic, daring, inventive, sort of creature who laid his genius for robbery at the feet of a woman. It is, because, of the halo that surrounds the ex-bank clerk and ex-detective officer (oddly enough this was his first employment) that the Assize Court of the Seine was filled the other with a crowd of well-dressed and pretty women, who gave sympathetic sighs and little tremors of excitement when the prisoner appeared. They hung upon his words and followed every gesture. It was the sort of adoration that Hoch, in the character of the sentimental assassin, has been able to inspire in America.

In this elegant frame the trial proceeds. It is interesting to glance at the personnel of the court. The president is M. Bertulus, a very clever and thoroughly Parisian magistrate. Defending the chief prisoner, Gallay, is the celebrated counsel, Maitre Henri Robert, the Carson of the Paris bar. He is known for getting off his prisoners, though he will scarcely succeed in the present case. His vigour and ability are proverbial. It was he who threw up Mme. Humbert's brief in favour of Maitre Labori. Opposed to him is Maitre Henry Barboux, the "batonnier" of the bar, who might be described as the French Sir Edward Clarke. He has been in all the great cases of recent years. One of the most famous was Sarah Bernhardt and the Comedie Frangaise, in which the great tragedienne was called to account for her unauthorised departure from the national theatre. La Merelli is defended by Maitre Andre Hesse, who won his spurs as counsel for Remain Daurignac, the brother of "la grande Therese." It seems likely that the lady will be acquainted, in which circumstance her future is made as an artiste of the music-halls. Notoriety is the best qualification. There are forty-five witnesses to be heard, and the trial will probably last over to-morrow.

It is not often that three well-known persons pose for a single statue. This, however, is the case of the "Alfred de Musset," which was unveiled this afternoon. It nestles by the side of the Comedie Frangaise, which was in some sense the poet's dramatic "alma mater." The sculptor, Antonin Mercie, had no personal memories to work upon, and so three sitters were called in to aid the artist to evoke a perfect poet. De Musset's sister (Mme. Lardin de Musset) sat for the face which is melancholy, just as his was the actor, Albert Lambert "fils," posed for the beard and moustache, the cravat, and the romantic-looking cape; and M. Paul Escudier, predecessor of M. Brousse in the Municipal Council, presented just the elegant figure of the poet. The immortal Parisian—for Alfred is the real product of "la Ville-Lumiere"—is seated upon a bench in a characteristic attitude of dejection, with the head sunk upon the breast. Above him is the Muse—a somewhat curiously-draped young woman. "Partous dans un baisir pour un monde inconnu," she says to him, quoting his own delicious lines. Poor De Musset! he died at forty-seven, utterly exhausted by his irregular life—a mixture of hard work and dissipation.

De Musset has had to wait many years, just as Balzac had, for his statue. One remembers the keen controversy that arose over Rodin's figure in stone of the author of the "Comedie Humaine." It is a sack of potatoes! cried the irreverent, failing to see the purpose of the Master in giving his work a rugged and unfinished air. It is curious, also, that Mercie's first attempts to express De Musset encountered great and overwhelming opposition. The project was to place the poet on the facade of the Hotel de Ville. For his documents Mercie found a delightful portrait by Gavarni representing De Musset with his shoulders covered by a light mantle and having his favourite cane in his hand. Studying profoundly his subject, Mercie finally produced his man, adding thereunto a top-hat—the perfect picture of a dandy of the early forties. But, my dear sir, said the official charged with the reception of the sketch, who ever heard of a statue with a top-hat? It is impossible. Mercie was young and ardent, and he defended that top-hat against all comers—he refused to lift it. It was one of the early battles of Modernism against Classicism, Modernism was defeated; the hat had to go. His latest statue, Mercie has not thought of the hat.

RATS AND PLAGUE.

TO THE EDITOR OF THE "BOMBAY GAZETTE."

SIR,—The importance of destroying rats, in order to prevent the spread of plague, has now been very conclusively demonstrated, but the present method of securing the destruction of rats by offering rewards is entirely inadequate. Those in authority, the Municipality or Government, should adopt a more vigorous policy, suited to the customs and feelings of the citizens of Bombay. General apathy, and on the part of many Hindus, Jains and others, religious scruples stand in the way of vigorous attempts on the part of the people. What is therefore needed is a Rat Catcher Brigade, the members of whom could be called upon to attend private houses to set traps and administer poison, according to whatever may be the best way of exterminating the rats. We are all familiar with the fact that sometimes our houses seem quite free from rats, and then suddenly, owing to their migratory habits, they appear in consider able numbers. That would be the favourable time for calling in the assistance of the Brigade, some member of whom would appear with a full supply of traps or other appliances, and clear the house or compound of their unwelcome guests. People who from apathy or religious scruples will not go to the expense or trouble of destroying the rats themselves, would find it easy to write to the Municipal Department for experts to come and undertake the unpleasant task. This is what was done at Manila by the American authorities, and thereby the plague was quickly stamped out. Thoroughly organized brigades were formed who not only worked on their own account, but were at the disposal of the citizens who gladly availed themselves of their expert knowledge of rat catching. The rats were thus quickly exterminated and with them the plague. Cannot the Municipality of Bombay and a Rat Catching Department, and place its expert members at the disposal of those who have reason to believe that their premises are infested with rats. The number of those who will not themselves set traps are many, but there are few in Bombay who would be unwilling to have a member of the Rat Catching Brigade come with his appliances to their relief. Even the most scrupulous Jain could not object to such a method of securing the safety of himself and family.—Yours, &c.

ONE WHO CARES.

THE WEATHER.

OBSERVATIONS TAKEN AT 8 A.M. ON WEDNESDAY, THE 21st MARCH.

SUMMARY.

Pressure continues to change irregularly, showing a brisk rise in Lower Sind, the Punjab and at Coimbatore and Trichinopoly, and a brisk fall in Rajputana and at Neemuch.

Winds are variable in direction and the force has been fresh to light.

Temperature.—The maximum is 6° to 18° in defect of normal at Jacobabad, Surat, Rajkot, Verawal, Rajpur and Ratnagiri, while the minimum is 6° to 16° in excess in the Punjab and Rajputana and at Agra, Cawnpore and Khandwa. The highest temperature in the shade was 102° at Sholapur and the lowest 58° at Poona.

Cloud and Humidity.—The sky is cloudy to overcast in several districts.

Rain.—Coimbatore reports half an inch and Nagpur, Amrsoti and Akola light showers and Sirsa and Jacobabad a few drops.

Weather continues fine in the Bombay Presidency, though skies may remain more or less cloudy in some places.

N. LESLIE,
Meteorological Reporter for Western India.

FAMILY'S DEBT TO ZAM-BUK.

BREADWINNER'S ECZEMA ENDED.

Mr. Michael James of 6, Great Thompson Street, Witton Park, Durham, said to a local Newspaper reporter :—"About three years ago I happened a slight accident, bruising the skin of my left leg. Some weeks later I found that some form of skin disease was spreading to both my legs and parts of my body. I stuck to my work (as a coke-drawer at the George Pit) as long as I could, but eventually I was obliged to give, and was laid up for fifteen weeks. I got a little better and worked for other eleven weeks, but then it broke out afresh, and I was off work for sixteen weeks. I consulted a local doctor, and he told me I was suffering from eczema. I took three bottles of his medicine, but it did me no good, and the doctor himself told me nothing would cure. 'I've had it myself for 25 years off and on,' he said, 'and if I can't cure myself I can't cure you.' I was in a dreadful condition with the exception of my face and neck; I was covered from head to foot with angry sores, some as big as a saucer. My head was a mass of sores, and when the places peeled, large quantities of hair came away. Around my elbows the sores were so numerous and painful that I could not raise my hands to my head. For eleven weeks the itching was so irritating and painful that I dared not face the warmth of a bed, and had to sit or lie on a coach downstairs.

"I went to a hospital on the other side of Durham city, travelling backwards and forwards for 22 weeks. The treatment I received sent the disease back a little, but it did not rid me of it, and it came back again as bad as ever. I had been so long off work that I could no longer afford to go to the hospital.

"Eventually some Zam-Buk was given me. I just rubbed some on the back of my left hand, and next morning there was decided difference. I continued the applications, washing my hands in oatmeal water before using the Zam-Buk. But it did me so much good that in the course of a week or two I was able to go to work again, and with the first lot of money I got I bought a proper supply of the balm. I used about three boxes, and by that time I was practically clear. Zam-Buk did not take more than six weeks to clear me of the disease altogether."

Zam-Buk is a powerful remedy for eczema, bad legs, diseased ankles, inflamation, peeling or scaling skin, sore backs, poisoned or festering sores, piles, osoriasis, scalp disease, barber's rash, abscesses, boils, ringworm, chafed skin, colds, chapped hands, chilblains.

Prices Re. 1 per pot, or Rs. 2-4 for large family size (containing nearly four times the Re. 1 size). Of all Chemists and Medicine Vendors, or post free on receipt of Re. 1-2 and Rs. 2-8 from the Zam-Buk Co's Hd, Indian Depot, 30, Strand Road, Calcutta.

Cut out this coupon and send with one anna stamp to the Zam-Buk Co.'s Head Indian Depot, 30, Strand Road, Calcutta, to obtain free sample box.

Write address clearly.

"Bombay Gazette, 22nd March 1906."

RETIREMENT OF KHAN BAHADUR F. C. TARAPOREWALA, C. I. E.

(FROM OUR CORRESPONDENT.)

SURAT, MARCH 19.

LAST night in response to invitations issued over the signatures of Meer Muzafor Husein Khan and other leading citizens representing the different communities of Surat, there was a large assembly present at an Evening Party given in honour of Khan Bahadur Farduji C. Taraporewala, C.I.E., the retiring Superintending Engineer of the Northern Division.

The Nawab's Palace, where the Party was given, was decorated with flags and buntings and illuminations. At about 9-30 p. m. Khan Bahadur Taraporewala, the guest of the evening came up in company of Mr. L. M. Rose, Executive Engineer, and he was enthusiastically received. After shaking hands and conversing with those present, and after the guests were treated to an interesting programme of gramophone songs, Meer Muzafor Husein Khan rose and said in Urdu that they had assembled there that evening to do honour to their esteemed friend Khan Bahadur Taraporewala who had rendered valuable services to the city of Surat. In enumerating the services rendered by Mr. Taraporwala, he made a special mention of the service rendered in successfully carrying out the Water Works Scheme and thus supplying the long felt want of the city. These services were, the speaker added, a lasting memorial of Mr. Taraporwala's work in Surat, and his name will long be remembered by the citizens of Surat. He concluded by thanking Mr. Taraporewala on his own behalf and on behalf of the different communities of Surat for having graced his Palace by his presence and by wishing him long life and prosperity.

Mr. Gulabdas Bhaidas Vakil then said that they had assembled there to discharge their duty to a friend of Surat, of the British Government and of the Indian subjects. It was the fortune of a select few only to win the love and affection and favour of the rulers as well as the ruled, and it was a matter of great gratification that Mr. Taraporewala had the good fortune to be one of that category. Mr. Gulabdas added that Mr. Taraporewala's example was sufficient to show that the demand made to give higher posts to Indians in a greater proportion was quite just and reasonable. Mr. Taraporewala's career deserved to be imitated by other Government Officers. In conclusion he wished Mr. Taraporewala many happy years of health and prosperity.

Mr. Anupram Kirparam said that Mr. Taraporewala had made a saving of one lack of rupees to the Surat Municipality by carrying out the Water Works with economy and that even after he was transferred from Surat, he had continued to give valuable advice in connection with these Works.

Mr. Bose then said that he fully endorsed what had been said about Mr. Taraporewala in connection with his services to the Surat Municipality and the Surat public. But he wanted to say something about his relation with his subordinates. The chief characteristics of Mr. Taraporewala were his simplicity, his keen sense of duty to Government, his sense of justice to subordinates, his kindness to them, his readiness to listen to what his subordinates had to say, and to remove, as far as lay in his power, their grievances. It was due to these noble qualities that Mr. Taraporewala has endeared himself to all his subordinates.

Mr. Taraporewala thanked all for the honour done to him and for the remarks made by the different speakers in appreciation of what little he might have done to the City of Surat. He then tried to remove some of the misunderstandings and misapprehensions then prevailing about the brackish water obtained from the Water Works. He said that the present brackish water was due to causes which were never anticipated and over which they had no control. He was however glad to say that the Municipality had accepted his proposal to remove this unexpected brackishness of water, and he assured the audience that the citizens will have no cause to complain on this account after his proposal was carried out in its entirety. He once more thanked the assembly for the honour shown to him and said that he would always love the people of Surat and would be ever ready to render his services to the town whenever there was occasion for it.

After doing justice to the refreshments provided for the different communities and after distribution of flowers and "Pansopari," the assembly dispersed at a late hour.

BOMBAY YACHT CLUB RACES.

THE following Races will be sailed on Saturday next 24th instant :—

A and B. classes amalgamated Handicap Race for the Commodore's Cup, won on a sail over by Eleen IV and represented by Mr. N. N. Wadia. Second. prize a cup presented by The Commodore.

Course No. 7.—From Committee Vessel round South Karanja Buoy, leaving it to Starboard, round Sunk Rock, leaving it to Starboard, round North Karanja Buoy leaving it to Port and thence to Committee Vessel. Length of course 10·6 miles. A class to start at 4 p. m. B class to start at 3-45 p. m.

Tomtit class and small Boat Handicap Race for a Cup presented by the Commodore. Course No. 7 From Committee Vessel round South Karanja Buoy leaving it to Starboard, round Sunk Rock leaving it to Starboard round N Karanja Buoy leaving it to Port and thence to Committee Vessel. Length of course 10·6 miles. Start at 3-30 p. m.

There will be a mark boat with R. Flag moored off Sunk Rock which must be left to Starboard.

RESTITUTION OF CONJUGAL RIGHTS.

A MAHOMEDAN'S CLAIMS.

At the Bombay High Court, on Tuesday, before the Hon. Mr. Justice Chandavarkar, the suit of Mahomed Husen Takmalay, against his wife Amina Bibi, for restitution of conjugal rights and claiming Rs. 1,000 worth of ornaments, was called on for disposal. Mr. M. A. Jinnah, instructed by Messrs. Captain and Vaid, appeared for the plaintiff. Defendant did not appear. Plaintiff stated that he was married to Amina on 28th May 1905. She lived with him upto 10th October. On the following day, her father, Mahomed Husen Navrangay, took her away to his house; she had Rs. 1,000 worth of ornaments with her at the time. It was plaintiff's property. She had since failed to return to him and live with him. Kazi Sheriff Mahomed Sale Londay having proved the marriage between the parties, the Judge passed a decree in favour of the plaintiff with costs.

HIGH COURT.—March 22.

Before the Hon'ble Mr Justice SCOTT.
Suits for hearing and final disposal.
Long Causes

335-05—Captain and V—Champsey Purbat and others vs Shrubam and Co—Maivi and M—Part heard
645—Balkrishna and M—Aishabibi widow and others vs Ahmed Mahomed Mutawvali and others—ardeser H D and Co—Part heard
495—Dik bi D—and S Keshav Luxmon vs Bhagirathibai widow—Daphtary F and D
836-05—Madhavji and K—Lalubhai Ishwarlal vs C E Randle and another—Smetham B and M
738-05—Maivi B M and R—Curzondas Meerjee vs Bhugwandas Hemraj—Daphtary F and D
633-04—K B Monta—Nartayan Hasoo and others vs Amanta Rama—M B Chothia
574-05—M B Chothia—Aisabibhai Fulchand vs Mulji Hunsraj and Co and others
608-05 & 10-05—Mirza and M—Wamanrao Wassudeo vs Dhaklibai widow—Payne and Co
807-05—Mirza and M—Soondertal widow vs Dhaklibai widow Payne and Co
22-05—Payne and Co—Bapoolal Lallobhai vs Dayaram Hurjiwan and others—Bhabhubhoy K and J
821-05—Patanji it and K—Bibikati Pramji Khan and another vs Tribhowandas Mangaldas Nathoobhy and another Crawford B and Co
899-04—Mulla and M—Gokibai widow vs Khatoo Morarji and others—Bhabhubhoy K and G
800-04—Thakurdas and Co—Abdool Hossain—Ncorbhoy vs Abdoolly Mahomedally and another—Little and Co
179-05—In person Mahabai widow vs Cursan Umersey
198-04—Dhrolia and F—Cassam alias Bachoo Abdul Sattar and another vs Sendick Haji Mahomed Sulleman and others—Payne and Co
455-03—Little and Co—Morarji Anandji and others vs Kalianji Jahum Nanaji and others—Dikshit D and T

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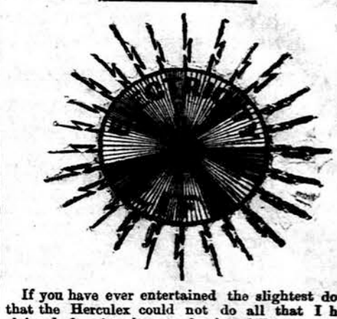

If you have ever entertained the slightest doubt that the Herculex could not do all that I have claimed for it, then read the following letter. What more positively unbiased proof could be given :—

MADRAS, 13TH DECEMBER, 1905.

DR. A. T. SANDEN :—

DEAR SIR,—It is with many grateful thanks that I write to tell you of the benefit I have derived from the use of your belt (Herculex).

In February last I had an attack of apoplexy attended with paralysis of the left arm and much sleeplessness. In July last I was induced by a friend to try your belt. The very first night I wore it, I slept right thro' the night and felt more refreshed the next morning than I had done for many months previously. The paralysis, which had been certainly improving, gradually, but slowly, seemed to disappear altogether after I had worn your belt for about a week. My general health, too, improved, and there was a spring in my walk I had not felt for many years past.

I have since recommended your belt to a few of my former patients and friends, and they all tell me that they are quite satisfied with the results.

For obvious reasons I do not wish my name in full to appear in your advertisement, more especially as I object to be inundated with letters and visits of inquiry from total strangers; but you have my permission to show this letter in original to any one who really wants to know the opinion on your HERCULEX belt of an old medical man who has made a special study, in India and Europe, of electricity as a therapeutic agent.

All experienced doctors know the value of Electricity as a curative and prophylactic agent, but the great problem hitherto was how to pour the invigorating force into body in an even and continuous form. Dr. SANDEN seems to have solved this problem by inventing his Electric HERCULEX belt.

I am Dear Sir,
Yours faithfully,
(Sd.) N. C.,
LIEUTENANT-COLONEL, I. M. S.

The above letter, the original of which can be seen at my office, by those directly interested, is from one of the highest medical authorities in India. It not only gives the views of the distinguished gentleman from a medical standpoint, but also shows that the Herculex has cured himself of a trouble that drugs could not reach What more positive and convincing evidence could one wish for?

If you cannot call for a free consultation, send me your name and address, and I will send you free of all cost my book, on the Home Treatment by electricity. Write to-day. Address,

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They need a course of Ayer's Sarsaparilla, a medicine which has revived and restored to active life and health thousands of such sufferers. A lady who recently returned to England from South Africa writes concerning this "wonderful medicine":

"While in Cape Town the past summer I suffered greatly from the long-continued heat. I was completely worn out; my blood seemed to become as thin as water, and I lost all energy and interest in life. My friends recommended

Ayer's Sarsaparilla

and a course of this wonderful medicine restored my health and spirits. My husband suffered in the same way as I did, and he also was greatly benefited from the use of Ayer's Sarsaparilla."

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Be sure you get "AYER'S."

Prepared by Dr. J. C. Ayer & Co., Lowell, Mass., U.S.A.

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BILIOUS COMPLAINTS, DYSPEPSIA, heating sensation in the throat and chest, giddiness, vomiting, thirst, hiccough are safely relieved, and appetite restored, price of pills for 20 days, Rs 4-8. All NASAL COMPLAINTS, Watery blood or pus discharges from the nose, causing obstruction to breathing are perfectly cured by an effective smelling powder.

N.B.—The Medicines are free from mercury or any kind of injurious drugs. Upcountry patients are requested to state clearly their age, disease and duration of the same for my guidance. Apply to Dr. V. BALKRISHNA NARAYAN JOSHI, Chawls, Tardeo Bridge near Tram Terminus, Motiwala's Ground Floor, Tardeo, Bombay.

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ARABS and C.-BREDS broken to Single (Rs. 15) and Double Harness (Rs. 30), and Saddle (Rs. 15). Walers broken to Single Harness or Saddle (Rs. 25). Double Harness (Rs. 50.) Troublesome horses charged extra.

HORSES standing at Livery on Commission Sale or for treatment, Rs. 35 per mensem including Syce. Stable rent charged on all horses, fed by owners, at Rs. 5 per mensem. Commission on horses bought and sold Rs. 17. Examination and Certificate Rs. 10. Verbal opinion as to Soundness, Rs. 5.

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REPAIRS neatly executed with promptitude and despatch. Rubber tyres of finest quality only supplied. Carriages greased by contract. Satisfaction guaranteed. Correspondence invited.

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NOTICE TO CORRESPONDENTS.

*** All communications intended for publication in our columns must be addressed to THE EDITOR and not to any individual member of the staff.

The Bombay Gazette

THURSDAY, MARCH 22, 1906.

THE FINANCIAL STATEMENT.

THE Hon'ble Mr. E. N. Baker yesterday presented the Financial Statement to the Supreme Legislative Council, and reported a surplus of close upon three millions and a half sterling. On the strength of this, some substantial reduction of taxation might have been anticipated. But we are not to have it. In the small reduction of £586,700 per annum—devoted to relieving the burdens of the agricultural tax-payer—Bombay is to have no share. The Patwari cess is to be repealed in Northern India and the Central Provinces, the Ryotwari Village Service Cess in Madras, and the Village Cess in Coorg, the Zamindari Dak Cess in Bengal and Eastern Bengal,—all these are to be abolished or repealed. The District Boards in Northern India, the Central Provinces, Coorg and Burma are to be relieved of paying the contributions they have hitherto been charged with towards District Post Charges and the United Provinces of some small school charges. The amounts involved, as the Financial Member admits, are small in all cases, but the practice of making certain petty appropriations from the funds of District and Local Boards for various provincial purposes, however defensible on logical grounds, "has long been felt to be a blot on our administration of local funds," and in future the local bodies will receive their revenues intact and the charges hitherto defrayed from the appropriations will be paid by the Local Governments, which will receive compensation from Imperial Revenues. And it is believed that by this means the system of local taxation will be placed on a sound basis. To the casual observer it looks very much like robbing Peter to pay Paul, and it is a reduction in local taxation in appearance more than in reality, especially when we find that Government is considering whether in the districts where the rural tax-payer receives relief the District Boards might not be empowered with their own consent, to levy a small additional cess for the construction or guarantee of light local railways or tramways, such as is permitted by the Madras Act VI of 1900. The project, however, has not yet reached the stage of a definite proposal and, it is explained, may not eventually be carried out; so that, after all, the rural tax-payer may be into pocket to some extent though not in a large degree.

If the tax-payer does not gain much directly he will a little indirectly, for a further grant of £1,66,700 is to be made for police reform; £26,700 for agricultural and veterinary improvement; and £33300 for European and technical education. These measures will swallow up £813,400, and but for them we might have a surplus, at the close of the new financial year, of £1,687,500. The Financial Member evidently feels that he is not doing much for us and pleads that the year 1905-06 has, in certain important provinces, been less favourable than those which immediately preceded it. Famine exists in ten British districts and, by the end of February, over 369,000 persons were in receipt of relief. These untoward events necessitated liberal remissions and suspensions of revenue and expenditure on famine relief which will affect both the year now closing and 1906-7. If the rainfall of the coming season prove normal the prosperity of the tracts now suffering may be restored. Meantime, adequate provision has to be made for famine relief and for the effect of drought on the land revenue. In view of the present agricultural situation, the Financial Member holds it would have been imprudent to embark on any important new schemes of administrative reform, involving large recurring expenditure. Government has, therefore, limited its proposals to three measures of which the most considerable is one to which it is already committed, while the other two do not involve large present outlay and are deemed of pressing interest—police reform and agricultural and educational development. In regard to the police an additional grant of twenty-five lakhs is provided for in the new Budget. Madras is to receive four and a half lakhs, Bengal four, the United Provinces three and a half, Bombay, the Punjab Burma and Central Provinces, each two and a half, Eastern Bengal and Assam two and a quarter and minor provinces one lakh. A further grant of four lakhs per annum for agricultural development and research is made, over and above, the similar grant of twenty lakhs per annum made last year. The nfive lakhs a year is to be provided for education of which Bombay will receive the bulk, the object being to develop and increase the efficiency of the three central institutions—the College of Science, the Technical Institute and the School of Art. Grants for the improvement of education for Europeans and Eurasians has not yet been distributed and its allotment is still under deliberation.

The Government of India seems to have become imbued with the spirit of the Home Government in regard to military expenditure. Mr. Baker remarks that there is little new to say on the subject of the expenditure on the Army Services. But he places on record the fact that the Home Authorities found it impossible to complete the intended arrangements for the supply of new artillery and stocks of ammunition, and a large part of the Budget provision remains unexpended. The greater part, though not the whole, represents liabilities which will have to be discharged during the ensuing year. It is usual to provide for the regrant of lapses to a limit of fifty lakhs, "but in view of the magnitude of the lapse on the present occasion," the Military Department is deprived of its advantage and the sum is cut down by ten lakhs. Beyond this the Government will not go, even though the ultimate completion of the scheme of reorganisation will be retarded. The memorandum by Major-General Scott on Army Military Works and Special Defences does not appear to justify this action on the part of Government, for it shows that artillery rearmament, alone, will absorb a large portion of the funds allotted for reorganisation and calls attention to the necessity for developing the factories and adding to the products of military manufacturing establishments. The Marine programme includes a new troopship to take the place of the Canning and vessels to replace the Survey ships Investigator and Nancowry, both of which are out of date. The Railway Board's programme will require ten millions for capital expenditure—an increase of over a million and a half on previous records—to provide for an additional 1,509 miles including twelve new projects. Some of these it is anticipated, will lead to increased revenue, while others will not, but have to be provided to meet the public demands, for Indian Railways have now to run faster trains, provide better carriages, improve third class accommodation, introduce a more elaborate system of signalling, and generally conduct their business under more up-to-date conditions than were in vogue in the past. To provide means of carrying out its programme in 1906-07, the Government of India, after disposing of its surplus funds, will have to raise a sterling loan of two millions in England and of four and a half crores of rupees in India, after which, it is estimated there will be a small surplus of less than a million sterling.

IMPROVEMENT TRUST LAND ACQUISITION.

A WEEK ago an important judgment was delivered by the Court of the Tribunal of Appeal, appointed under the Bombay Improvement Trust Act, in a case in which reference was made to it, relating to the acquisition of land on Nowroji Hill required by the Trust for the construction of a road. The Special Collector allowed a sum equivalent to fourteen and two-seventh years' rent as purchase, buying out the value of all interests at Rs. 18,768. Under the Land Acquisition Act, Government are entitled to acquire properties on substituting for them their market value in cash and they are not concerned with the various interests which an owner may have carried out of the fee. Each parcel of land with all the interests in it is to be dealt with as a whole. It is not intended that the Collector should split up such interests and value them separately and independently, as for instance, tenant or landlord's interest and a tenant's interest in the same land as distinct things should be valued apart from each other. On the other hand, the fact that the owners of the various interests are disputing amongst themselves, is no reason for one not giving the full market value as was suggested by the Trust at the beginning of the case, though that may have been a reason for an individual owner not being able to sell his own interests as advantageously as he expected. In the opinion of the Tribunal the Collector did not allow sufficient for depreciation. On the whole, they were not satisfied that sufficient reason had been shown for not fixing the number of years' purchase on the general principles as laid down in the text-books applied to the cases in question. The houses are no doubt in a district which is not sanitary according to modern ideas, but the rents are fairly certain and there seems to be quite a normal demand for such properties in the market. Though very near the border line, they were however inclined to give the claimants the benefit of the doubt, and accordingly allow 16 2/3 years' purchase. Further, in its decision, the Tribunal comments on an argument of Mr. Inverarity that the valuation of property on a rental basis must be wrong, because it may bring out the value of the land at a minus quantity. This argument, they say, depends on two fallacies—(1) that there is a relation between cost and value, and they referred to the judgment of the Tribunal in Reference 49 of 1902, where it was decided that there was no such relation; (2) that the market value of a piece of land with the buildings on it, or shortly covered land, is the market price of the land vacant plus the value of the buildings as a going concern. The Tribunal from the the very first has decided that this is wrong and that property must be valued according to its return. If, they remark, a man buys land wisely and builds wisely, his investment should yield to him the return he expected, but it does not follow that that return will form the basis of the value of the property in the market, and consequently the income capitalized in the market may well be lower than the amount spent on land and building. In such a case the only right deduction to make is that on realization, a portion of the capital invested will be lost. The land will always fetch its value in the market if it can be made vacant, but to do this the cost of the building has to be practically thrown away, and this sacrifice only pays when the rise in value of the land is more than the capital so lost.

THE ECONOMICS OF BUSINESS.

MR. BALFOUR, during his election campaign in the City was the chief guest at the annual dinner of the London School of Economics, and on the occasion had much to say that is worthy of notice by all who are interested in commerce. The School is an amplification of the departments of Universities which have Professors of Political Economy, but it stands alone in that it is the first serious attempt to bring together for mutual good the practical man and the theorist. The School aims at giving an education to all those who have to carry on industrial functions, and at bringing them into touch with the wider thought which cannot be obtained by any student who has no opportunity of looking at the subject from any other standpoint than the narrow limits of personal work. And above all it aims at giving to those students the best results of scientific research, a wider outlook into the experiences of the world, to enable them to compare the procedure which they have from day to day to carry out with that which is carried out elsewhere, no doubt under different conditions, but under conditions which do not prevent the experience, which other nations and other great commercial communities are from day to day gathering together, being fruitful within the limits of their own provinces. Here meet the two poles, the man of theory with fixed and closely cut ideas based on known laws and the man whose daily work makes him intimately acquainted, not with the wider aspect of commerce, but with the details which go to make up success. Jointly, these two are able to do much research in the science of political economy. Such a coalition is a thing greatly needed, for only by progress along scientific lines can the modern commercial man hope to attain success. The day of chance in the business world is passed and success in commerce now demands as careful a training as does any other profession. By the strides which are yearly made it would seem that it will be but a few years before commerce will demand and get the pick of those men who at present prefer the old professions and who will find their difficulties in the new walk increasing day by day. The School of Economics is working to minimise these difficulties by inculcating a sound knowledge of the laws which govern commerce of all kinds. It is, in fact, one of the few serious attempts to break down our commercial lethargy and to direct latent energy into its proper channels.

FAREWELL messages passed between the Viceroy and the Prince of Wales on the eve of the latter's departure.

THE Lieutenant-Governor of Bengal will preside at the prize distribution of the Bengal Veterinary College, Belgachia, Calcutta, on Monday next.

THE cold weather cotton crop of Chanda, is expected to yield 4,000 bales more than was previously estimated.

THE P. and O. Co.'s s. s. Tientsin left Colombo on evening of the 20th instant, and is expected to arrive Bombay at 9 a. m., on Saturday the 24th idem.

THE River Survey Department has just issued a chart of the Hugli. The work has been done under the supervision of Captain Petley, and the chart makes a very complete and efficient guide to the river.

THE triennial report of the Irrigation Department in the Punjab is chiefly interesting for the comprehensive view it gives of the progress of irrigation work in the Province during the last eighteen years. Everyone knows in a general way that irrigation work has made great progress in this period, but few have an accurate idea of the enormous area of land which has thus been brought under highly profitable cultivation. In 1887-8 the major canal work in the Punjab irrigated 1,422,775 acres, this being the year when the Chenab Canal was opened. The capital outlay on these works was then roughly 5 3/4 crores of rupees and the revenue 23 lakhs, giving a return of 3·99 per cent. on the capital. At the end of the year 1904-5 the area irrigated was 5,689,132 acres, the capital outlay nearly 11 crores, and the revenue 1 1/3 crores, giving a return on the capital of no less than 12·29 per cent. In addition the large area irrigated by the Swat River Canal has since 1900-01 been transferred to the Frontier Province. After deducting interest charges the profit on the major irrigation works was 8 1/2 per cent. The Lower Chenab Canal has attained remarkable results. In eighteen years the canal has not only paid off the whole of its interest debt amounting to 116 3/4 lakhs, with a surplus revenue of 243 3/4 lakhs, but by the end of the current year will probably, have paid off the capital expended on its construction, amounting to 281 lakhs. In the case of the Bari Doab Canal also, the surplus revenue, after defraying interest charges, has exceeded the total capital expenditure by nearly 10 1/2 lakhs of rupees. The financial results of the productive irrigation schemes during the triennium may be summarised by stating that on a capital of about 1,088 lakhs of rupees the works constructed and worked by Government in the Punjab have paid 11·91 per cent. on money borrowed at 3 3-4 per cent. In Native States on a capital of 152 lakhs of rupees the interest returned has been only 5·74 per cent, though (the capital charges being strictly proportionate) there seems no good reason why there should be this marked difference in the profits.

IF Sir Charles Dilke's Bill dealing with the franchise should be passed, we may yet see women sitting as members of the House of Commons. The measure contains five clauses. The first provides that every man and woman of full age, whether married or single, shall be qualified to vote at Parliamentary and all other elections; and the fourth says that no persons shall be disqualified by sex or marriage from being a member of either House of Parliament, or from exercising any public functions whatever. The third clause reads:—No person shall be returned as a member to serve in Parliament by any University or combination of Universities

THE following exciting motoring story is published in some of the Italian newspapers. Mr. William Vanderbilt, the American millionaire, was travelling with his wife by motor-car on the road from Florence to Pontevera, and on the journey the car knocked down a five-year-old boy named Adolf Battini. The child was carried away, and the report was immediately spread that it had been killed. The crowd of villagers, who rapidly gathered, thereupon surrounded the car and threatened the occupants. Mr. Vanderbilt, according to the published statements, becoming alarmed at the demonstration, drew his revolver, when the crowd attacked him and seized his weapon. Mr. Vanderbilt was thrown off the car and frequently struck by the crowd, but succeeded with his wife in reaching the shop of a Signor Manstalli. The crowd meantime gathering strength besieged the shop, but the Vanderbilts were saved from any further ill-usage by the arrival of the gendarmes. The American millionaire and his wife were detained pending inquiries. The child, however, was not killed, as the crowd were led to believe, but was rendered unconscious by injuries to its head.

THE corps of Royal Engineers is, after all, not to be seriously reduced, as was contemplated when acting on a decision of the Defence Committee, the Army Council abolished the Submarine Mining units forming part of the permanent coast defences at home. The reduction of the corps by the companies and sections of the Coast Battalion employed on submarine mining duties would have reduced the Sappers by at least 40 officers and 800 rank-and-file, and have lost to the Service many officers and non-commissioned officers possessing technical qualifications of special use in modern warfare. It has now been decided that, though many of the companies will disappear as units, the men will be retained for work in other directions than submarine mining, and use is to be made of the electricians in the new searchlight companies to be formed, and for working the electric beams in connection with the defence of naval stations and mercantile ports. Recruiting for the corps will be so modified as to absorb a number of the otherwise redundant establishment. The Brennan torpedo installations are to be retained for the present and will still be kept in the control of the Royal Engineers. The authorities recognise that it is of the utmost importance that a large number of highly-trained Sappers should, at all times, be available for war service, and in view of the heavy cost of training field engineers, it is felt that it is much cheaper to keep intact the large body of mechanics now trained than to rely upon men hastily enlisted in war time and despatched to the front with little or no training in field work.

THE HEDJAZ RAILWAY.

THE following report was written by Herr Otto von Kapp Kohlstem, the distinguished engineer, privy-councillor of H. M. the German Emperor, and inspector of the Hama-Aleppo Railway, in the vilayet of Beirut, as also of the Lao-Kai-Yutaunan line, in China. It contains Herr von Kapp's observations and appreciations during an inspection of the Hedjaz Railway in November 1905:—

By request of H. E. Kiazim Pasha, Director-General of the Railway, and Herr Meissner chief engineer and by order of the High Commission of the Hedjaz Railway, and with the permission of H. E. the Vali of Beirut, I have inspected the Haiffa Railway and the completed section (Damascus-Maan) of the Hedjaz Railway, as well as the extension now in course of construction to the 75th kilometre south of Maan; altogether 533 kilometres. (The extension lately reached Mudevere, and 733 kilometres are now open to traffic including the Haiffa section).

Since 1901, when the Imperial Irade was issued for the survey of the first port of the Hedjaz Railway, the tracing of the line, the drawing up of the estimates and the detailed report to be presented to the High Commission, I have directed my efforts to the execution of the Imperial Order. As Director of Railway Constructions in the Ottoman Empire, I have built 1,800 kilometres of railway since 1882, and having through my former experience thoroughly grasped the situation, I have arrived at an opinion highly favourable to the enterprise. Trusting that my observations regarding so important an undertaking as the Hedjaz Railway would be found useful. I thought it well to draw up the following report and present it to the High Commission. Before so doing a few remarks relative to the organisation may not be out of place:—

In conformity with the Imperial Will, the intelligent measures taken by the High Commission at Constantinople, combining with the constant zeal of the Damascus Commission, and the extraordinary activity displayed by his Excellency Kiazim Pasha, Director-General of the Hedjaz Railway, and Herr Meissner, the work has followed a regular course. The zeal shown by the local Commission, and the loyal efforts of H. E. Nazim Pasha, the Vali, who is the President of the local Commission, deserve the highest praise.

Moreover, the devoted efforts of the civil engineers, and of the officers in command of the Imperial troops employed on the line afford a striking example of the administrative powers of H. E. Kiazim Pasha. I need not dwell upon the merits of Herr Meissner, chief engineer of the Hedjaz Railway. Throughout his technical career he has worked under my orders, and always gave the greatest satisfaction. His work on the Hedjaz Railway bears ample testimony to his abilities. Herr Meissner has been working incessantly for five years, and is in need of a little rest, and I hope that the Railway Commission will take my suggestion into consideration, and give him several months' leave next spring in order that he might recruit his health.

Herr Schroder, who has also been under my orders for twelve years, and who has ably assisted Herr Meissner, is well qualified to replace him during his absence.

With the exception of Damascus, Kademi Sheik, Deras, and Maan, the stations are not yet provided with warehouses, etc. Only stone lodgings for the workmen have been built, and these cover an area of from 6 to 16 metres, as on the German military railways.

One of these buildings is intended for the use of the station master. This type of building suffices for the needs of the lines beyond Oman.

According to Ahmed Mouhtar Bey the engineer, such a line could be built with a gradient of 20 m.m. curves of 300 metres, its length would be 75 kilometres.

For every kilometre of this line there would be 5,000 cubic metres of embankment, 100 cubic metres of masonry to build, and 1,000 cubic metres of ballast to carry. The embankments and ballasting could be done by two battalions of five hundred men each within eight months; including the masonry, the line would cost 15,000 francs per kilometre, or in all 1,125,000 francs. In addition to this, there are outlays of francs 3,750,000.

According to these estimates, the cost per kilometre would be 50,000 francs, and from careful calculations I have estimated that the passenger and goods traffic would eventually bring about 8 per cent profit.

As I have said before, work on the main line will have reached kilometre 590 by January 1, 1906. As Damascus is 950 kilometres from Hudaini Sakh, 1,400 kilometres from Medina, and 1,800 kilometres from Mecca, this will serve as a basis for the following notes:—

The works having started on January 1901, the date of Herr Meissner's arrival at Damascus, and having reached kilometre 590 of the trunk one, and kilometre 160 on the Haiffa section, 150 kilometres in all, by January 1, 1906, the nearly average works out at 150 kilometres. Compared with other railway works this result is satisfactory.

There are a number of double-axle waggons on their way out, each of 7 1-2 tons weight, and able to carry 15 tons; 15 third class passenger-cars; 1 first class passenger-car and a waggon mosque, built at the Admiralty workshops.

The Commission has, moreover, ordered 6 locomotives for passenger traffic, with a speed of 45 kilometres, and 13 Kraus locomotives for goods traffic. Thus the Hedjaz Railway owns 43 locomotives of which 39 are of modern system, and 460 waggons, including 135 which were recently ordered.

From statistics it is found that the line has so far cost frs.50,000 per kilometre, but this amount does not include the expense incurred for the troops employed on the line.

(The Railway Commission has paid half the cost of the rations, and has occasionally paid for the cost of clothing for the troops. In addition to this the soldiers and officers were paid 45 paras per cubic metre, and also received a gratuity for each kilometre built. All these expenses have been placed to the Construction Account.)

These accounts may serve as a basis for calculating the cost of building for the remainder of the railway.

At the beginning of 1906 there will remain 1,100 kilometres to be built before Mecca is reached, and this will cost 60 million francs, at the rate of 50,000 francs per kilometre. It will be necessary to build 150 kilometres annually, and the sum of 7-1-2 million francs will be annually required for eight years to come. During the first five years the subscriptions for the line amounted to 171-2 million francs, that is 3,500,000 francs per annum. Further the sale of the skins of sheep sacrificed at Bairam, and the Hedjaz Railway Stamp produced 16,000,000 francs in 4 years, or 4,000,000 per annum.

The annual income of the Railway has been 7 1-2 million francs, which amount as stated above, represents the cost of the building of the line for one year.

Some of the waggons mentioned above are partly covered-in, and others are open trucks. As most of the transit for the first eight years will consist chiefly of railway material and grain, it will be necessary to buy several waggons of a capacity of 30 tons. As a matter of fact if each axle has to support a weight of 60 tons, the net weight of a waggon will be 9,000 kilograms and it can naturally stand a weight of 30 tons. The cost of these waggons is not high in comparison with the others, and the expenses for repairs equal those of waggons of 15 tons capacity.

It is true that the first lot of waggons ordered were not provided with the same system for coupling as those on the Beirut-Damascus-Hamma line, but this defect was taken into consideration when the new waggons were ordered and moreover, those on the line are being daily replaced.

CONCLUDING OBSERVATIONS.

To sum up, the Hedjaz Railway has been well-built, and the work has proceed at the rate of 150 kilometres a year, which may be said to be a satisfactory result.

The High Commission, having guaranteed the necessary sums for purchases and the building operations, and measures having been taken for the works to advance at the rate of 150 kilometres a year, the Hedjaz Railway, Which is one of the greatest works of his Imperial Majesty the Sultan, will be completed in eight years.

The Board of Management and of Works have succeeded in obtaining the best results.

(Concluded on page . .

THE INDIAN SECRETARY.

COMMONS WANT POWER OF VETO.

H. C.-B. Wary.

[THROUGH REUTER'S AGENCY.]

LONDON, MARCH 20.

Sir H. Campbell-Bannerman was asked in the House of Commons to place the salary of the Secretary of State for India in the Estimates, to enable the Commons to challenge any action of the Government of India or Secretary of State.

Sir H. Campbell-Bannerman replied that this raised a large constitutional question on which he was not able to give a pledge at present.

THE CHINESE QUESTION.

Liberals Getting Frightened.

LONDON, MARCH 21.

The growing indications of a feeling in South Africa and also among the Unionists and a section of the Ministerialists that it would be unwise to press the vote of censure on Lord Milner proposed on the 8th instant, hence the Government gave notice of its intention to bring forward an amendment to the effect that the House, while condemning the flogging of Chinese, desires in the interest of peace and conciliation in South Africa to refrain from the personal censure of individuals.

MERCHANT SHIPPING BILL.

Regulations for the Foreigners.

LONDON, MARCH

In the House of Commons, to-night, Mr. Lloyd George introduced his Merchant Shipping Bill, applying generally to foreign vessels entering British ports, and regulations for British vessels, concerning loading, unseaworthiness, undermanning and life-saving appliances.

THE MOROCCO QUESTION.

The Attempt at Further Discord.

LONDON, MARCH 21.

The "Temps" states that Count Lamsdorff has telegraphed to the Russian delegate at Algeciras denying the German press reports that Russia is sympathising with German proposals and declaring Russia is always France's faithful ally.

The Moorish pretender has sent letters to the delegates at Algeciras declaring he is the true Sultan.

BARON HAYASHI'S DEPARTURE.

Popular Demonstration.

LONDON, MARCH 20.

Baron Hayashi's departure from London, to-day, was made the occasion of a remarkable demonstration of good feeling. An enormous crowd thronged the station and there was an assemblage of prominent men on the platform, including Lord Carrington who represented Sir E. Grey and Lord Lansdowne.

DARING OUTRAGE AT MOSCOW.

Huge Bank Robbery.

Twenty armed men entered a bank in the heart of Moscow in business hours, overawed the employes and carried off 850,000 roubles, unmolested.

THE COURRIERES DISASTER.

Rescuers at Paris.

The Westphalian Miners, who assisted in the rescue work at Courrieres, have been invited to Paris, where they will be feted.

LONDON, MARCH 20.

Conflicts are taking place at Lens between the gendarmes and riotous strikers.

THE FORMOSA EARTHQUAKE.

Several Thousands Killed in Three Towns.

It is estimated that several thousands were killed in the earthquake in Formosa. Three towns were destroyed and the whole island shaken.

THE DARJEELING MURDER.

DAMNING EVIDENCE OF A WIFE.

(FROM OUR CORRESPONDENT.)

CALCUTTA, MARCH 21.

Further evidence was recorded, regarding the murder of Mr. Goss at Phoobsering, Darjeeling, mainly medical and police, but the wife of one of the accused stated that her husband came home on the night of the murder and said. "To-night we have killed the Sahib by cutting, I have placed the kukri outside on the roof."

THE NEW ARMY DEPARTMENT.

(FROM OUR CORRESPONDENT.)

CALCUTTA, MARCH 21.

It is stated that Major A. H. Bingley D. A. A. G., Head-Quarters, will be Deputy Secretary, and Mr. C. H. West, personal assistant to the Adjutant General and Assistant Secretary in the new Army Department.

THE SUPREME COUNCIL.

Indian Cadets and their Appointments.

NEWSPAPER BOYCOTT IN SYLHET.

(FROM OUR CORRESPONDENT.)

CALCUTTA, MARCH 21.

The reports of the Select Committees on the Bills to amend the Presidency Small Cause Courts Act, Stamp Act of 1899, and Merchant Seamen's Bill were considered and passed at to-day's meeting of the Legislative Council, and Mr. Baker having delivered his speech on the Budget Statement, the Council adjourned till Wednesday next.

Replying to a question at the Council this morning, by Mr. Gokhale, Lord Kitchener said the four cadets who were granted commissions are (1) Wali-ud-Din Khan of Hyderabad, (2) Aga Qasim Shah, nephew of His Highness the Aga Khan, of Bombay, (3) Bhanwar Amar Singh of Jaipur, and (4) Zorawar Singh of Bhavnagar. The services of Wali-ud-Din Khan have been placed at the disposal of the Resident at Hyderabad for employment at the request of His Highness the Nizam with the Hyderabad Imperial Service Lancers: Aga Qasim Shah has been appointed A.-D.-C. to the General Officer Commanding at Poona, and Bhanwar Amar Singh is appointed A.-D.-C. to the General Officer Commanding at Mhow. The services of Zorawar Singh have been placed at the disposal of the Government of Bombay for employment at the request of His Highness the Thakore Sahib of Bhavnagar as Commandant of Bhavnagar Imperial Service Lancers. It is impossible to say at the present what is the prospect of these ex-cadets being entrusted with regimental duties in the Indian Army as they have been appointed to Imperial Service Regiments or to the personal staff of General Officers.

Replying to a question in the Legislative Council to-day, Sir Arundel Arundel said the facts are that the "Sylhet Weekly Chronicle" published a statement that a Gurkha policeman had committed an assault on a sweeper woman at Barisal. On enquiry being made the statement was proved to be false by the deposition of the woman herself, supported by that of her husband. Copies of the papers are laid upon the table. The local Government considered that no useful purpose would be served by instituting criminal proceedings and therefore decided to withdraw from the newspaper certain facilities. The Government of India are not prepared to call upon the local Government, to reconsider its action in the matter.

The Government of India are unable to admit that the status dignity and independence of the Press in India, are, in any way, affected by the adoption of executive action in cases of specific misconduct as distinguished from adverse criticism of Government measures.

THE CALCUTTA MUNICIPALITY.

(FROM OUR CORRESPONDENT.)

CALCUTTA, MARCH 21.

The elections for the Municipal Governors of Calcutta, were held yesterday. There was a great lack of interest.

At a special meeting of the Calcutta Corporation to-day, the Municipal budget was presented. The Chairman said;

For the year, 1906-7 an increase of Rs. 1,66,508 is estimated, bringing the revenue up to Rs. 70,51,646.

THE SUIT AGAINST "CAPITAL."

MR. TREMEARNE'S APPLICATION GRANTED.

(FROM OUR CORRESPONDENT.)

CALCUTTA, MARCH 21.

At the High Court to-day before Mr. Justice Bodily an application was made on behalf of Mr Shirley Tremearne editor and proprietor of "Capital in connexion with the action of slander against Mr. Tremearne by Mr. Fred Gainsford, Secretary of the Calcutta Corporation, to examine on commission Messrs. H. E. A. Cotton and C. F Larmour who are both leaving for England. It was urged that their evidence was material. It transpired from the proceedings to-day that Mr. Tremearne justifies the libel and claims privilege and says that the plaintiff who claims a lack of rupees as damages has placed a wrong construction on the assertions contained in his speech which forms the subject of the suit. His Lordship granted the application.

THE BANK OF CALCUTTA.

(FROM OUR CORRESPONDENT.)

CALCUTTA, MARCH 21.

Mr. David Yule has addressed a letter to the following effect to depositors of the Bank of Calcutta:—

I beg to advise you that from 31st March 1906 the business of the Bank of Calcutta will be absorbed by the Mercantile Bank of India. I am confident that your interests will in no way be prejudiced by this arrangement, for the Mercantile Bank of India is prepared to issue its own deposit receipts in exchange for those in this Bank carrying same rate of interest and repayable when due at its office in Calcutta. Mr. Yule explains the satisfactory condition of the Mercantile Bank and explains that having accepted the Post on the Board of Directors he will always watch over the interests of the Bank of Calcutta depositors.

P. W. D. POSTINGS.

(FROM OUR CORRESPONDENT.)

CALCUTTA, MARCH 21.

Mr. O. C. Lees, Superintending Engineer, Bengal, is transferred to Burma to officiate as Chief Engineer in the place of Mr. Colebrook proceeding on leave.

Mr. Lees will return to Bengal, but will remain permanently in Burma.

Mr. F.C.W. Dover, Assistant Accountant-General Public Works Department, is transferred to Bengal to officiate as Examiner of Accounts in place of Mr. A. G. Harrison proceeding on combined leave.

It has been decided that Mr. Moyle will succeed Mr. Shadbolt as Director of Railway Construction.

TROUBLES have soon appeared in the married life of Prince Eitel Friedrich and his bride, the Duchess Sophie Charlotte of Oldenburg. They had arrived at Werbellsee Station a few minutes after eleven o'clock on the night of the wedding, and were proceeding by motor-car to the hunting lodge at Hubertusstock when their automobile collided with a heavy wagon sent to fetch their own luggage. The impact damaged the motor-car, though the Royal couple themselves escaped with slight injuries due to the broken glass.

THE SAXE-WEIMAR SHOOTING EXPEDITION.

A SUCCESSFUL HUNT.

(FROM OUR CORRESPONDENT.)

COLOMBO, MARCH 16.

His Royal Highness the Grand Duke of Saxe-Weimar and party, consisting of a Baron, a Captain and the Doctor, returned here last night, after their shooting expedition. Starting from Colombo on February 24th, in a special train, the party arrived at Matara, where they spent one night. On the 25th morning they went on to Hambantota in a special coach and arrived in the evening. The Duke here called on Mr. J. O. K. Marty, the G. A., who gave all information available and also intimated to the public that the district would be closed for game shooting to the Duke and no one else should use firearms till the Duke has finished his shooting. On the morning of the 28th the party started after tea to Weeravilla where breakfast was partaken of and later tested the guns and made preparations to commence shooting. In the evening they arrived at Tissamaharama and took dinner here. Shooting started from this spot when the Duke and party proceeded through the tanks in a boat and were engaged in snipe shooting. They took their departure from this spot to Katagamuwa where big game shooting started. At this place the Duke shot his first buffalo with the greatest difficulty which was the largest one obtained. Round Yilla and Buttala to Palatupana, the rest of the shooting was done, and on the very next day the Duke got as much as 3 buffaloes, The whole party bagged three elephants; 13 wild boar, 9 buffaloes, 4 deer; 8 elk. 2 jackals, 2 pythons and other minor game. During the time the party camped out in the jungle, splendid weather prevailed and nothing was out of the way to disturb the Duke's expedition. It may be mentioned here that the Duke was very keen in shooting only the very best and largest animals, especially deer which had long horn. It was in Magampatuwa that game was plentiful and the biggest elephant was obtained in Palatupana, which was shot from a distance of about 250 yards by the Grand Duke. On the 12th instant shooting ended, and the party went back to Tissamaharama and then on to Hambantota, where they arrived on the 14th instant. The next day went on to Matara en route to Colombo, Shikari M S Perera of No. 18 Bridge St. Slave Island, accompanied the Duke on his 20 days' shooting tour and to him great credit is due for the success of the trip. The Shikar is at present busy in preparing the skins to be shipped to Europe.

The Grand Duke of Saxe-Weimar and party will now go up country and visit the principal places of interest after which he will leave for India on a tiger shooting trip.

THE ABDUCTION CASE SEQUEL.

RANGOON BARRISTER DISMISSED FROM OFFICE.

(FROM OUR CORRESPONDENT.)

RANGOON, MARCH 21.

Judgment was delivered to-day by the Full Bench in the case in which Mr. Bomanji Cowasji, Barrister, was charged with suppressing letters in the Abduction case and with advising a client to bribe Mr. Hardless, the Government expert in handwriting. On the first charge as to the suppression of letters, the Court found Mr. Cowasjee not guilty, but on the second charge of bribing a witness the Court found Mr. Cowasjee guilty, of gross professional misconduct and dismissed him from office. This decision has caused a great sensation.

THE INDIAN STORES COMMITTEE.

LEAVES MADRAS FOR BOMBAY.

(FROM OUR CORRESPONDENT.)

MADRAS, MARCH 21.

The Indian Stores Committee, who were at Madras, visited Messrs. Arbuthnot and Co.'s cement works, the Engineering Workshops of Messrs. Oakes and Co., and of Messrs. Massey and Co. and Messrs. Orr and Sons' mathematical instrument workshops. The Buckingham Mills were also visited. The Committee conferred with the officers of the Madras Government, the Military Works Service, the Madras Railway and Harbour Trust, discussing with these officers questions raised in the Resolution of the Government of India. The Committee also heard the views of representatives of the local engineering firms mentioned above and of other gentlemen interested in local industries. The Committee left Madras last night for Bombay.

MILITARY INTELLIGENCE.

(FROM OUR CORRESPONDENT.)

CALCUTTA, MARCH 20.

Major-General DeBrath will leave Bombay on the 7th April en route to Aden to assume Command of the Aden Brigade.

Major Warner, 36th Lancers, has been selected for appointment of Inspecting Officer, Hyderabad and Mysore Imperial Service Cavalry.

Lieutenant Beatty, 36th Horse, is appointed to the Remount Department.

The death is reported of 2nd Lieutenant G. F. C. Sanders, Unattached List, at Wellington, on the 19th March from enteric fever.

NEWS LATER THAN THE MAIL.

RUSSIAN AFFAIRS.

THE FINNISH BANK ROBBERY.

A DESPERATE ENCOUNTER.

LONDON, March 3.—Two more of the men who robbed the State Bank at Helsingfors, the capital of Finland, and decamped with a booty of £7,500, have been arrested at a place called Tannerfers. While one of the miscreants was being searched he suddenly drew a revolver, shot three policemen dead, wounded two onlookers and a police official. He then barricaded himself in a house, and from a window harangued the people outside, appealing to them for help, on the ground that he was really a Social Democrat.

The local fire brigade then came to the assistance of the police with a fire escape ladder and the robber was ultimately arrested but not until he had wounded nine more people with his revolver.

THE NATIONAL DUMA.

WORKMEN ELECTORS.

It is estimated that about 68.000 workmen will be permitted to vote at the elections for representatives to sit in the National Duma, which is to assemble on May 10, for the discussion of business, but which in the opinion of the "Novoe Vremya," is certain to be prorogued till the autumn as soon as it meets.

OFFICIAL BARBARITY.

GIRLS TORTURED AND FLOGGED.

Of all the ghastly and terrible stories that have come from St. Petersburg during the last 18 months, few have been more horrifying than reports just to hand. It seems that political prisoners have been subjected to torture, and that in many instances young girls have had lighted cigarettes applied to their naked bodies, and then been subjected to the most brutal flogging.

BOMBAY LIGHT HORSE.

INSPECTION BY GENERAL GREENFIELD.

YESTERDAY, the last day of the annual camp of the Bombay Light Horse at Santa Cruz, the Corps were inspected by General Greenfield, Commanding the Bombay Brigade. The General arrived from Bombay at an early hour, and reveille was called at 5 45 a.m., when the air was delightfully cool. General Greenfield was accompanied by his Orderly, Lieut. Jenkin and Capt Davie. Nearly fifty members of the Corps ranked past in single file under Major T. W. Cuffe, A.-D.-C. and Lieut. Heagh Symons, Lieut. and Acting Adjutant F. A. Reddie, and Surg.-Captain Powell. The General having made a minute inspection of the Corps, they proceeded to the Rifle-range, where horses were expeditiously linked and field firing commenced, the troops advancing from 1,000 yards, taking cover and firing at chatties, and finishing up at 500 yards, an excellent percentage of hits being recorded. Field manœuvres was the next item on the programme, the 104th Rifles lending their assistance as a Khaki Force, and marching from the direction of Thana, the Light Horse being sent on to hold the ground West of Sahar Hill, until the main force had crossed the railway which it was expected to do about nine o'clock. The scouting was creditably done, the led horses being kept well under cover, and a very large front being defended. The Khaki Force was found in the neighbourhood of the White House.

The Corps then returned to the Camp and formed up in line of squadron, when General Greenfield briefly addressed the men, congratulating them on their work, and referring especially to the smart turn out of the escort afforded by the Bombay Light Horse on the occasion of the arrival of the Prince of Wales in India on November 9th last. He had now had the advantage of seeing them in the field, and he felt very well satisfied with the way the operations had been carried out, every advantage having been taken of whatever cover was possible, though the nature of the country did not give them much scope in that way.

The General then left. Unfortunately the day's work was somewhat marred by an accident which happened to Trooper Brand, who sustained a dislocated collar-bone in consequence of his horse stumbling. Trooper Brand, who had suffered a previous injury to the collar-bone at football, was attended to by Surgeon-Captain Powell, and is progressing favourably. Otherwise the health of the Camp has been excellent, thanks very largely to the forethought and acumen of the Acting Quarter-Master, Corporal Henderson Gray. A scouting competition took place yesterday afternoon, this being followed by "Guest Night," which wound up the annual camp very pleasantly.

Perhaps the most important event at this year's Camp was the night attack by a detachment of the 104th Rifles under Lieut Maclean on Tuesday. The 104th made a feint along the military road on the Jaukal Club's side of the Camp, when the 104th eventually succeeded in rushing the Camp, which, however, only had about twenty men to defend it. The picketting of the Bombay Light Horse was very well done, however. On Sunday a Church Parade took place, when the Rev. Mr. Bowman took the service and an excellent attendance was put in by members of the Corps. The success of the Camp has been in no small measure due to the hard work put in by Sergt.-Instructor Coy, and in recognition of his efforts he was yesterday presented with a purse by Major Cuffe on behalf of the officers and men of the Corps.

On April 1st a chart and compass race takes place, and the annual point-to-point races two days later.

ROYAL SCOTS BOXING COMPETITIONS.

SOME WELL-FOUGHT CONTESTS.

THERE was a crowded house at the Colaba Gymnasium last night when the finals of the Royal Scots boxing competitions came off, and a some excellent sport was witnessed. The first event was the Light Weight final between Corporal Ford and Lance Corporal Hamilton. They were a couple of very game-bruisers, and Hamilton lost no time in getting in some sharp cuts, with his left making for his opponent's wind. Up till the third round they were pretty even and in round 4 they stuck to each other like leeches. Ford was eventually declared the winner, but Hamilton was remarkably game, and the result was by no means popular. A turn between Boy Kay and Trumpeter Upshan, R. G. A. followed, but ended within a few seconds in Kay giving up, he having been knocked down twice in the first round. Private Wilson, 3rd Company, then faced Private Morrison in a five round Bantam final, and this pair gave the house their money's-worth. Morrison got a severe mauling and was knocked out in the third round, but he had fought right gallantly against the slim and agile Wilson and he received an ovation which showed how well the house appreciated his gameness. A six round contest between Private Partridge and Seaman A. B Macdonald was a long drawn out affair, the pair being well matched with little to pick and choose between them. Mac, however, was a little chap compared with Partridge, but he forced the fight all through, and was eventually declared the winner. Lance Corporal Beazley, a fighter of splendid physique, then stood up to Private Richardson, and a very hard fought contest it proved. Richardson shaped badly by comparison with his opponent, but he had no end of pluck, and went for Beazley as if the latter had been a stuffed sack. In the first round Richardson ran his man round the ring in splendid style. In round two they were distinctly wary, but in round 3 they buckled to in earnest and both got in some resounding swingers. Round 4 was distinctly Beazley's, but as he allowed Richardson to force him to the carnage almost all through the following rounds. Richardson was declared the winner. Lance Corporal Hamilton then pluckily stepped into the arena to face Private Doyle, although he had already fought a really good bout earlier the same evening. But he was not himself, and a few sound taps from Doyle quickly placed him out of the fight in the first round, and a fine evening's sport was brought to a close by the distribution of the prizes by Col. Murray.

NOTES FROM KOLHAPUR.

(FROM OUR CORRESPONDENT.)

KOLHAPUR, MARCH 20.

The weather here is unusually cool for this month A fortnight ago we had a warm spell, but latterly the mornings and evenings have been decidedly chilly. Great inconvenience is still felt in the city owing to lack of water and we are all looking forward to the advent of the heavy shower which sometimes fall in April. Last month a contingent of motor cyclists arrived from Poona and they were hospitably entertained by His Highness the Maharaja. To-morrow the Bishop of Bombay comes here to consecrate a new chapel at Brahmpuri, which owes its existence to the entering exertion of our energetic chaplain, Mr. Darby. Our small society has been diminished by the departure of Mr. Young who has gone to survey Sangli State. A New Market place has lately been built which greatly improves the appearance of the centre of the town. Our new suburb, Shahapuri, is steadily increasing and situated as it is in a wealthy locality, it ought to be a success. We are now fortunate enough to have three trains daily, both arriving at and debarting from Kolhapur, and as the times of arrival and debarture are much more convenient than was formerly the case, the change is a great convenience to passengers.

THE W. I. L. T. C. C.

THE first round of the singles competition was played yesterday evening at the Gymkhana and produced an excellent contest between Cheetham and Nigel Jones. The latter was very successful with his service, he very probably is the best server in Bombay. Cheetham however stood up against them well and won two sets, each 6-5 by his superiority in volleying.

THE INDIAN BUDGET.

SURPLUS OF THREE AND A HALF MILLIONS.

NEW STERLING AND RUPEE LOANS.

LOCAL TAXATION REDUCED.

(FROM OUR CORRESPONDENT.)

CALCUTTA, MARCH 21.

The Council met this morning, Lord Minto presiding.

The Hon'ble Mr. E.N. Baker presented the Financial Statement for 1906-1907. In doing so he said:—

I beg to present the Financial Statement for the ensuing year, the 1906—1907. In doing so I propose with your Lordship's permission, to follow the course adopted last year. Instead of reading out the Statement in extenso I shall merely lay it on the table. The Statement read:—

The year now drawing to a close has in certain important Provinces been less favourable than those which immediately preceded it. The Arabian Sea monsoon current was late in arriving, and the total autumn rainfall was much below the normal in the United Provinces, the Punjab, the Deccan districts of Bombay, and Rajputana. In parts of Madras also there was at one time a serious deficiency in the rainfall, but this was made good by favourable rains in the cold weather. The partial failure of the monsoon was unfortunately followed by great delay in the winter rains of Northern India, and though these eventually came and greatly relieved the situation, they were too late to save a large proportion of the unirrigated crops. Famine conditions have been declared to exist in ten British districts and in several States of Rajputana and by the end of February, over 300,000 persons in all were in receipt of relief. These unforward events necessitated liberal remissions and suspensions of revenue and expenditure on famine relief, which will affect both the current year, and also 1906-1907.

In the rest of India the seasons were on the whole favourable, and the harvests generally good. Our revenue has come in well, and shows signs of continued and healthy development; and if the rainfall of next season should be normal, we may look forward to the restoration of prosperity in those tracts which are now unhappily suffering. After making adequate provision for famine relief, and for the effect of the drought on our land revenue, we estimate that on the present basis of taxation and expenditure we should have had in 1903-1907 a revenue surplus of £1,637,500. This is in excess of our needs and we have accordingly decided to carry into effect certain reductions of taxation and transfers to the Local taxation account which are estimated to absorb £1,195,700 per annum. Almost the whole of this sum will be devoted to relieving the burdens of the agricultural tax-payer. An account of the particular measures to be adopted will be found in paragraph 41 to 45 of the Financial Statement.

In view of the present agricultural situation, it would not have been prudent to embark on any important new schemes of administrative reform involving large recurring expenditure. We have therefore limited our proposals in this direction to three measures, of which the most considerable is one to which we are already committed, while the other two do not involve large present outlay and are deemed to be of pressing importance. These projects are estimated to cost us £223,700 a year, and an account of them will be found in its proper place.

The effect of these measures taken together is to diminish our revenue or increase our expenditure in the aggregate by £813,400, thus reducing the estimated surplus of the ensuing year to £374 100.

I now present the figures for the three years, reduced to their simplest form, and excluding Capital, Debt, and Remittance transactions. They are as follows:—

	1904-1905 (Accounts). £
Revenue	84,812,971
Expenditure charged against Revenue	81,359,906
Surplus	3,453 036

	1905-1906 (Revised Estimate.) £
Revenue	84,329,500
Expenditure charged against Revenue	83,073 800
Surplus	1,755,700

	1906-1907 (Budget Estimate). £
Revenue	85,495 100
Expenditure charged against Revenue	85 621,000
Surplus	874,100

ACCOUNTS OF 1904-1905.

This time last year we estimated that the year, 1904-1905, would close with a surplus of £3,495,500. The final accounts agree closely with this, the actual amount being £3,453,036, a shortage of £42,434. The revenue exceeded the Revised Estimate by £113,871, and the expenditure was less by £13,595, but the improvement was confined to the Provincial and Local section of the accounts which benefited to the extent of £183,900, leaving a net worseness in the Imperial section of £29,434.

Under Opium, shipments in Malwa during March, were exceptionally low and resulted in a reduction of £22,591. Excise receipts exceeded the estimate by £51,424, chiefly in Bombay where in consequence of a change in the excise year, the fees for retail licenses in the Presidency Town for 20 months were brought to account during the year. There were increases of £40,997 under Forests mainly in Burma, and of £14,000 under Assessed Taxes fairly distributed over the Provinces. Irrigation rose by £39,836, especially in the Punjab and Madras where Land Revenue due to Irrigation improved materially. Under Interest, there was a short receipt of £6 39,121, the major part of which was due to the non-payment within the year of interest due by the Kalka-Simla Railway. The net Railway revenue account was reduced by £149,932, mainly in consequence of increased working expenses and renewals on the East Indian Bengal and North-Western Tirhoot, North-Western, Oudh and Rohilkand, Rajputana-Malwa and Bengal-Nagpur Railways, the charges for which were brought to account in the closing months of the year. Army charges were less than the estimate by £139 000, of which £93 995 was on account of Reorganization. There were also reductions of expenditure amounting to £15 356, under Public Works, Civil and Military £24,947 under Irrigation (chiefly in Burma and Bengal), and £23 634 under Direct Demands on the Revenues chiefly in Bombay, partially counterbalanced by small increases under other heads. Taken as a whole the figures approximate closely to those of the Revised Estimate framed last March, and do not call for special remark.

REVISED ESTIMATE, 1905-1906.

Last March, we anticipated that the revenue of the year 1905-1906, would amount to £83,433,000, the expenditure chargeable against revenue to £82,529,300, and the probable surplus on the Imperial section of the accounts to £903,800. The results now anticipated are more favourable. The revenue has increased by £1,395,500, while the expenditure chargeable against revenue has also increased by £544 600, and, the surplus, as now estimated will amount to £1,755,700. These results relate, as already stated, only to the Imperial section of the accounts. If we include the Provincial and Local sections, the position is somewhat modified. The figures of revenue, both for the Budget and the Revised Estimates, are unaffected. In regard to expenditure, however, we anticipated a year ago that the total disbursements on revenue account for Imperial, Provincial, and Local taken together would amount to £83,939,600; and we expected that of this sum, the Provincial Governments and local bodies would draw on their accumulated balances to the extent of £1,370,300, the direct charge against current revenue being thereby reduced by an equivalent amount. According to our present estimates the aggregate expenditure in all three sections will amount to £82,993,400, being less than the budget figure by £205,100. Instead, however, of having to draw on their balances, the Provincial Governments have increased the latter by £30 400, and as this constitutes a liability against Imperial revenues, it is, in accordance with established practice, charged off at once in the accounts, increasing the expenditure chargeable against the revenue of the year to an equal extent. The causes of the increase in the Provincial balances are set forth below.

In the last Financial Statement I explained that an endeavour was being made to attain a higher standard of accuracy in the estimating of our revenue and expenditure. The figures now presented to the Council will show to what extent these efforts have been successful during the past year. The comparison must of course be made with the aggregate revenue and expenditure, disregarding their allocation between Imperial, Provincial, and Local. It will be seen that our total revenue has exceeded the Budget Estimate by £1,395,500, which represents 1·77 per cent on the figure taken last March. On the expenditure side, the total disbursements are now estimated to amount to £305,100 less than in the Budget. This represents a difference of only 1·03 per cent. on the original estimate.

So far as revenue is concerned, these results are not unsatisfactory; more than half of the increase of revenue occurred in the gross receipts from Railways, in which, if anywhere, a cautious estimate is justifiable. In regard to expenditure, although the percentage of variation from the original estimate is very low, the true result is less successful, for there were large lapses of grants both for civil expenditure in India and for army charges at home, and the net reduction would have been considerably greater than it is had we not appliedn portion of the funds thereat free to meeting other charges not provided for in the Budget. Even here, however, there are some grounds for a more favourable view, for the lapse in army charges in England was due to special causes which we hope are not likely to recur. On the whole, I think, it may be said that a fair amount of improvement has been effected: and for the future I can merely repeat the assurance which I gave last year that we shall continue to do our best to eliminate all avoidable sources of error.

The following is a statement of the principal heads of Revenue and Expenditure in which the Revised Estimate differs from the figures of the Budget by £30,000 or more. The figures of the Railway Revenue Account and of Irrigation, Post Office and Mint are taken net:—

REVENUE.

	£
Decrease—	
Land Revenue	440,000
Customs	39,100
Irrigation	113,000
Increase—	
Salt	75,700
Stamps	60,400
Excise	219,400
Other principal heads	197,400
Interest	139,700
Post Office	35,700
Mint	202,400
Railway Revenue Account	491,300
Receipts by Military Department	150,300

EXPENDITURE.

	£
Increase—	
Interest	53,900
Decrease—	
Civil Departments	237,600
Other Public Works	235,900
Army Services	843,000
Special Defences	51,300

Explanations on all points of importance will be found in the annexed Memorandum by the Financial Secretary. The only matters to which reference need be made here are the following:—

Under Land Revenue, the failure of the monsoon has produced the greatest effect in Bombay and the Punjab, where the falling-off in collections is estimated at Rs. 23,15,000 and Rs. 9,70 000, respectively. In the United Provinces, the shortage, amounted to Rs. 7,95,000, and would have been larger had not the loss due to the frost of January 1905 been overestimated. In Madras, the collections fell short of the Budget Estimate by Rs. 23,23,000, but this was due not to the character of the harvests but to the high collections of 1904-1905, which left a comparatively small amount of arrears to be recovered in the current year. Smaller shortages are anticipated in Burma, Eastern Bengal and Assam, and Ajmer, but the estimates will be exceeded in Bengal and Berar. In the two provinces chiefly affected by drought remission of land revenue have been made aggregating Rs. 80,83,000, while a further sum of Rs. 83,17,000 is under suspension.

Last March, the opinion was expressed in some quarters that we had pitched our estimate of Customs revenue for the current year too low. The actual results, however, are far from bearing out this view. The receipts have fallen short of our estimate by £39,100, and the shortage would have been considerably greater but for the increase of the duty on spirits effected by the Tariff Amendment Act in January last. The increase of duty took effect one month after the date of passing the Act, and extensive clearances of stocks took place during the interval, yielding an increase of revenue of £33,300. This will, of course, tend to reduce the revenue from this source in the ensuing year. Apart from this exceptional item, the chief features of the year were the great and continued development of the receipts from cotton piece-goods and from the corresponding excise duty on Indian mills, and the large falling-off under petroleum, and under silver and other metals. The import duty on cotton piece-goods yielded £386,700, and the excise duty £153,700, both figures being the highest on record. The latter is now 250 per cent. greater than in 1903-1897, the first complete year of its operation, and affords gratifying testimony to the thriving and progressive state of the industry. The falling-off in the duty on petroleum was £75,300 and is due to the stoppage of imports of Russian oil after the destruction of the works at Baku. Its place was taken by Burma oil, which pays no duty. The imports of silver have received a severe check, and the receipts from duty have fallen short of the estimate by £103,700. In the earlier months of the year, the export of rice were somewhat behindhand, and a shortage in the export duty seemed propable. This has, however, latterly been made good, and the returns will not fall far short of the original estimate. The other variations do not call for special notice.

Under Salt, we had made what seemed to be a liberal allowance for the probable increase of consumption due to the reduction of the duty last March. The results have, however, surpassed our anticipations. By the end of February, the issues of salt had exceeded those of the corresponding period of the previous year by 14,38,000 maunds, and we now expect that this figure will have risen to 15 lakhs of maunds by the end of the year. This advance follows on a very large increase of 17,36,000 maunds which occurred in 1904-1905, by which time the first reduction of duty made in 1903, had come into full effect. We have recently received an interesting series of reports from the Local Governments on the results of the two successive reduction of the duty in 1903 and 1905. These show that the cumulative reduction of one rupee has been proportionately of greater effect than the preceding reduction of 8 annas; that the cheapening of the retail price, and often the cause to which it is due have become known even among the humblest classes of the people, so that even the Bhil woman who takes her salt as a dole with her supply of the grain from the bania on bazar days knows that she ought to get about a third more than she used to do; that a purchase which formerly sufficed for 3 or 4 days now lasts the same family for 5 or 6; that more salt is being given to the cattle; that in some provinces at least the consumption per head has risen by 10 per cent. in the last three years; and that the saving per head of the population may be reckoned at about one day's wages of the poorest of the working classes. It must be many years before the revenue which we have sacrificed can be made good by the development of consumption; but in the meantime the results obtained are evidence that our policy has reached the classes whom it was intended to benefit.

The weighments of Malva opium have fallen very short of the estimate and are now calculated at only 16,000 chests, the lowest number for many years past. The loss of revenue on this head is estimated at £202,300. On the other hand, Bengal opium has fetched an average price of Rs. 1,434 per chest as compared with the estimate of Rs. 1,400, and the number of chest sold has been raised to 49,200 in place of 43,000, the improvement amounting to £225,400. The net result is a betterness of £12,800 as compared with the Budget.

Excise has exceeded the estimate in all provinces except the United Provinces and Burma, the improvement being greatest in the Central Provinces and Berar, Bengal, Madras and Bombay.

The increase under Mint receipts represent seigniorage at 2 per cent on larger coinage. The coinage of the year depends on the demands of trade, and it is impossible to foresee with any certainty what amount of new coinaged will be required. Last March we assumed that an outturn of 800 lakhs would be necessary, whereas the actual demand has been exceptionally heavy, and sectual is now estimated to amount to 1550 lakhs.

The earnings of State and Guaranteed Railways continued to expand though not so rapidly as in 1904-1905. The grain traffic on the North-Western Railway was adversely affected the failure of the rabi crop in Northern India and the rise in local rates and the net earnings of this important system fell below those of the previous year by £362,500. There was also some falling-off on the East Indian Railway due to diversion of traffic to other lines and increased expenditure on working and maintenance. Most of this, however, will have been made up before the end of the year. On the other hand, the Bengal-Nagpur Railway obtained greatly enhanced receipts chiefly from coal, and its net earnings rose by £339 000. There were also large improvements on the Great Indian Peninsula (£191,100) and Rajputana Malwa (£142,500) systems, and to a smaller extent on most of the other lines. The net revenue account

is behind the figure of 1904-1905, by £20 000, but is in excess of the Budget Estimate for the current year by £401,300. This last sum is no doubt substantial, but it represents little more than 1 1-2 per cent on the gross receipts of our Railways, which now approach the enormous sum of 25 millions sterling.

The chief factor in the increase under "Other principal heads of Revenue" was the development of the receipts from Forests which were exceptionally large in Burma, and also to a smaller degree in Bombay. Assessed Taxes also did well in all the principal provinces.

The saving under "Civil Departments" was due to the failure of the Local Governments to expend in full their allotments for Police (£203,200), Education (£243,700), Medical (£38,800), and Scientific and Minor Departments (£38,000). This is a matter for regret, but it is chiefly attributable to the fact that specially liberal grants had been made for the initiation of important schemes of administrative reform, and it is a common experience that delay unavoidably occurs in getting these under weigh at the outset. On the other hand, there was an increase of £272,300 under Political, mainly due to payments aggregating £241 200 on account of the subsidy of the Amir of Afghanistan with arrears. As the time the Budget was under preparation the negotiations with the Amir were still proceeding, and it was considered expedient to make no reference to the matter in the estimates. The large sum under Public Works occurred chiefly in the Punjab, where the Local Government has so far failed to utilise in full the grant made for the improvement of Simla. Expenditure on Military Works also fell short of the estimate by £71,100 chiefly on works connected with Army reorganisation.

The reduction of expenditure on the Army was mainly due to the inability of the India Office to supply within the year the full amount of stores, and munitions of war required chiefly in connection with the scheme of reorganisation. There were also lapses of grants under other heads.

Instead of a Provincial and Local deficit of £1,370 200 as estimated, there will be a surplus of £30 4000. As already explained, this item does not affect the actual revenue and expenditure, but only its allocation as between Imperial on the one hand, and Provincial cum Local on the other. The causes of the alteration were broadly these: in the first place, over and above the allotments made to Provincial in the Budget, we have during the year made two grants of 30 lakhs each to the Central Provinces and Eastern Bengal and Assam with reference to the new Provincial settlements. We have also transferred from the Imperial to the Provincial section three more grants of 7 lakhs, Rs. 17,20,000 and Rs. 5 60,000 which were provided in the Budget for expenditure on minor irrigation works, agricultural improvements, and University education respectively. The effect of these transfers was to increase the Provincial resources, at the cost of Imperial, to the extent of Rs 89,20,000, or £594,600. Apart from these transfers, the Provincial and Local share of total revenue increased by £59,400 as compared with that which was estimated in the Budget. Their expenditure, on the other hand, as already explained, fell short of what was anticipated by £305,700.

BUDGET ESTIMATE FOR 1906-07.

For next year, we estimate that the revenue will amount to £30,495,100, and the expenditure (after allowing for a sum of £1,077,600 which is chargeable against Provincial and Local balances) to £28 621,000, thus leaving a surplus of £374 100.

We anticipate that the receipts from the Land Revenue will be considerably better than during the current year, in which they have been adversely affected both by the frost of January 1905 and also by the irregularity and delay in the rainfall in some provinces. In the United Provinces it is satisfactory to know that in the opinion of the Local Government the agricultural prospects of the province as a whole are more encouraging than they were at this time last year; and after allowing for remissions and suspensions aggregating Rs. 31,31,000, we anticipate an increase of Rs. 35,01,000 over the collections of the current year. In Bombay also, in spite of the adverse conditions prevailing in the Deccan districts, a recovery to the extent of Rs. 21,92 000 is anticipated, after allowing Rs. 49 88,000 for remissions, and suspensions. Considerable improvements are also expected in Burma where much new land is being brought under settlement, and also in Madras, and the Punjab. It will of course be understood that, while due allowance has everywhere been made for existing conditions, these calculations are all based on the assumption that the rainfall of the ensuing year will be normal. Under Opium, we have had to take account of the heavy fall in the prices realized at the last two sales of Bengal opium. Last year, we estimated that the average price obtained would be Rs. 1,400 a chest, and the actual average has been Rs. 1,434. The sales in February and March however, yielded rates of only Rs. 1,342 and Rs. 1,258 respectively, and for next year we cannot safely assume a higher average than Rs. 1,125. This involves a decrease of 111 1-2 lakhs of rupees as compared with the Revised Estimate of the current year. On the other hand, we except a small recovery in Malwa, where the weighments, during 1905-1906 have been the lowest on record; and the net falling off is estimated at £350,400.

The consumption of salt and the receipts from the salt duty have continued to expand in a very gratifying manner, and we consider that we shall be justified in assuming that there will be a further increase to the extent of 12 lakhs of maunds during 1906-1907, the increase of revenue being £29,360. The increase of revenue will not be in proportion to the increase of consumption because the receipts of the current year were swollen by credit sales of salt effected before the reduction of the duty in March 1905. Under Stamps and Excise we have allowed for the normal growth of revenue. Under Customs, we anticipate a total increase of £139,200 over the receipts of the present year. Of this sum £20,000 is attributed to the increased duty on spirits for the reason stated in paragraph 13 above. It would not be safe to reckon on any increase in the receipts from petroleum, an industry in which duty-free Burma oil is claiming a rapidly growing share. Under other items, however, we consider that a moderate all-round growth may be looked for, especially in view of the somewhat disappointing returns of the current year; and the state of the Indian textile industry warrants us in expecting a further advance in receipts from the cotton excise duty. Under "Other principal heads" we calculate on a loss of £434 300. This occurs almost wholly under the head of Provincial Rates were a net reduction of £513,300 is allowed for. The explanation of this will be found in paragraph 44 below; it is wholly due to the reduction of taxation but for which the head would have yielded a moderate increase or revenue.

The only other head of revenue which calls for remark is Railways. Last March, we thought it prudent to assume that the net results of the current year would fall short of the unprecedented figures of 1904-1905. In this we have been justified by the result; but the returns have nevertheless proved considerably better than we anticipated, and there is nothing in existing circumstances to warrant the belief that the revenue from this source will undergo a check in the immediate future. The figures of the past two years, and those which we have decided to take for 1906-1907 are as follows:—

	Actuals 1904-1905.	Revised Estimate, 1905-1906.	Budget Estimate, 1906-1907.
	£	£	£
Receipts.....	24,022 405	24,388 200	23 154,600
Charges.....	21.917,027	22,632,700	23,925,300
Net Revenue ...	2,105 438	2 025 700	2 229,300

On the Expenditure side of the account, the only head under which a material reduction is anticipated as compared with the Revised Estimate of the current year, is Interest, in which we expect a decrease of the charge by £139,000. This is partly due to the progressive transfer of debt from the non-productive to the productive class, but is also due in large measure to higher special charges in the current year which will not recur in 1906-1907.

Under almost all other heads we anticipate an increase of expenditure, as compared with the current year, the more important items being as follows:—

	Increase in 1906-1907. compared with Revised Estimated of 1905-1906
	£
Direct Demands on the Revenue.....	387,300
Salaries and Expenses of Civil Departments	1,149,700
Other Public Works	424,500
Army Services.....	406,400

The bulk of the first item will be incurred under the head Land Revenue, and represents increased charges of district administration, spread more or less uniformly over all the principal Provinces. There are also smaller increases under Stamps (chiefly in connection with the supply of the unified stamp); Excise, in the Central Provinces, and Burma and Forests mostly in the two latter provinces and in Madras.

Of the large increase under "Salaries and Expenses of Civil Departments" the greater part occurs under the heads Police (£410,100), Education (£317,400) and Scientific and Minor Departments (£151 200). In all these cases, and especially in the case of Police, the increase is due in part to the additional grants which we have decided to allot, as explained in paragraph 20 below. In large part, however, it is also due to the fact that the Local Governments failed to expend in full the considerable sums assigned to them in the Budget for the current year. Their schemes for utilizing the money have been more completely elaborated during the past twelve months, and we hope that they will make up lost ground during the ensuring year.

Of the increase under "Public Works" over three-fourths is on account of Civil Works, mainly in Madras, the Central Provinces, Bengal, and Eastern Bengal and Assam, and in the provinces administered by the Government of India. Under Military Works there is an increase of £91,500 mainly in connection with reorganisation of the army.

The increase in Military expenditure is almost wholly due to the fact that a very large lapse amounting to £777,100 occurred in 1905-1906 on the grant provided for expenditure in England on new artillery and other stores for reorganization. Of this a large part represents liabilities which have been definitely contracted and a charge of £734,000 has accordingly been carried forward to the Home Estimates of 1906-1907, a corresponding reduction being made in the Indian Estimates of that year. To obviate to some extent the inconveniences thus occasioned in carrying out the programmes of reorganization we have regranted a portion of the lapsed grant, viz., £237,000, or 40 lakhs, expenditure in India next year This does not imply any actual increase of expenditure but merely a transfer of charge from one year to the next. The effect is to increase the surplus of the current year by the amount of the lapse, and to reduce that of 1906-1907 by the amount regranted, which, as stated above is £237,000. As compared with the Budget Estimate of last year, there is a decrease of £435 000.

For Famine Relief, we have provided £539,100 equivalent to Rs.80,86,000. Of this, 42 lakhs are expected to be required in Bombay, 20 lakos in the United Provinces, 13 1-2 lakhs in the provinces administered by the Government of India, mostly Rajputana, and small sums in Madras and the Punjab. The total grant shown against the head "Famine Relief and Insurance" remains constant at one million sterling the provision for reduction or avoidance of debt being absorbed, and some reductions made in the provision for construction of Protective Railways and Irrigation Works.

Had we maintained taxation on the same scale as in the current year, and had not undertaken the additional expenditure on police, education, and agricultural improvement to which reference is made below, our surplus would have amounted to £1,087,500. I now proceed to give an account of the measures to which we have decided to devote a portion of this sum.

APPLICATION OF THE SURPLUS.

The objects to which we have decided to devote so much of the surplus as is in excess of requirements are five in number. Three of these, as stated in paragraph 4, are measures of administrative reform involving increase of expenditure, the fourth which is by far the largest and most important, provides for the reduction of local taxation on the land while the fifth, which is a small matter closely connected with the last named, provides for the relief of certain local authorities at the expense of Imperial revenues.

Taking these in orther, we first provide a sum of 25 lakhs per annum for the reform of the Police, in accordance with the approved recommendations of the Police Commission. It will be remembered that last year a similar grant of 50 lakhs was provided for this purpose, and the grant now given is in addition thereto. We are pledged to carry out these reforms as funds become available, and though unfortunately a considerable part of the provision made last year has not been spent, we hope that this will be made good in 1906-1907 and a further material advance obtained. The principal objects to which the additional gram of 25 lakhs will be applied are the following:—

(1) The introduction of improved scales of pay for the superior officers.

(2) The recruitment of the new class of officers to be known as Deputy Superintendents.

(3) The further recruitment of Sub-Inspectors.

(4) The formation of Provincial Departments of criminal investigation.

(5) The introduction of some of the reforms proposed in the police force of the towns of Madras, Calcutta and Rangoon.

If funds are available, some further measures may be undertaken, but this is at present uncertain.

The grant will be apportioned between the various Provinces as follows:—

	Lakhs.
Madras	4 1-2
Bombay	2 1-2
Bengal	4
Eastern Bengal and Assam	2 1-4
United Provinces	3 1-4
Punjab	2 1-2
Burma	2 1-2
Central Provinces	2 1-2

Minor Provinces.

Next, we make a further grant of four lakhs per annum for agricultural development and research, over and above the similar grant of 20 lakhs per annum made last year. This is not a new departure but merely another step in furtherance of the policy on which we have embarked of rendering whatever assistance it may be in the power of the State to afford to the principal industry of the country. The money will in part be reserved for expenditure by the Imperial Government, while a part will be added to the grants made to the Local Governments last year.

Lastly, we have decided to provide a small sum of 5 lakhs a year for education, of which approximately one-half will be applied to technical education, and the remainder to the education of Europeans and Eurasians.

The grant for technical education will be allotted as follows, viz.:—

	R
Bombay	1,07,000
Bengal	35,000
United Provinces	30,000
Central Provinces	22 000

The grant to be given to Bombay is intended primarily to develop and increase the efficiency of the three central institusions, viz., the College of Science, the Victoria Jubilee Technical Institute, and the Sir Jamsetji Jijibhai School of Art, Bombay to provide adequate inspection for ordinary technical schools and schools of weaving and the textile industry, and for elementry drawing in all kinds of institutions; for the creation and maintenace of three new special technical schools, and for the development and improvemeut of a certain number of approved technical schools by increased grants; and for scholarships in all classes of approved technical institutions.

In the case of Bengal the grant will provide for the establishment and maintence of a central weaving school at Serampore at which instruction in the best and latest methods of hand-weaving will be imparted.

The grant for the United Provinces is intended to assist in the proposed expansion of the mechanical apprentice class at the Roorkee College, with the object of giving a sound practical training in the principles of mechanics, steam, and electricity.

The grant to be assigned to the Central Provinces is for the establishment at Nagpur of an elementary school for handicrafts. It includes an initial grant of Rs 10 000 for buildings.

The balance of the grant, which is to be applied to the improvement of education for Europeans and Eurasians has not yet been distributed and its allotment is still under consideration.

I now turn to the principal measure to which we propose to devote the funds at our disposal. After considering various alternatives, to which I need not further allude, we have come to the conclusion that on the present occasion it is the agricultural taxpayer, who has the first claim to relief. We made a small beginning in this direction last year, by abolishing the Famine cesses in Northern India (a) and the Central Provinces. We now propose to take a long step further by abolishing the cesses which are levied under various names such as the patwari cess, the village service cess and the like, in Madras the Central Provinces, the United Provinces, the Punjab and the North-West Frontier Province, and to a trifling amount also in Ajmer and Coorg. The village establishments and land records which these cesses go to maintain are, in present circumstances, an important direct Government interest, and this has been recognized by the fact that in Madras only one-half of their cost has been defrayed from the village service cess, the remainder being borne by Government. Similarly in the United Provinces an annual contribution of 10 lakhs has been made from Provincial Revenues towards the Patwari Fund, and a similar practice has prevailed in the Central Provinces. In Bombay we have gone still further, for in that Province no village service cess at all is levied, and the village establishments are wholly remunerated by service lands, which means that their entire cost devolves upon the State. The cesses are administered by Government, and not by any local authority; and we now propose to abolish them altogether, subject to the minor exceptions mentioned below, and to arrange that the Provincial Governments shall take over the entire liability for maintaining the establishments, receiving compensation from Imperial revenues for the additional charges thus thrown upon them.

The exceptions referred to above are (1) the cess levied in Madras on "Proprietary .. i.e., permanently settled estates, under Madras Act II of 1894, and (2) the village officers cess in Sind. The latter is not really a separate cess at all, but is merely a portion of the land revenue assessment, which is earmarked for the payment of the village officials.

a Practical difficulties have retarded the actual inception of this measure in the Punjab, but it will be carried out in that province from April 1903.

The former is a real cess supplemental to the land revenue, and we should have been prepared to abolish it but for certain practical difficulties that have arisen by reason of the establishments employed in the Proprietary tracts of Madras being in a transitional state. In both cases the amount involved is small.

We further propose to abolish the zemindari dak cess in Bengal, and the eastern districts recently transferred to the new province. Both the district post, and the cess from which it is maintained, are an anachronism, and the cost of collecting the latter is out of proportion to the amount involved. In future the entire postal service will be mainained by the Director General of the Post Office, and at whose disposal funds will be placed, from Imperial revenues, for the work hitherto paid for from the cess.

The revenue sacrificed by this measure is Rs 82 19, 000 per annum and its allocation among the various provinces is shown in the following statement:—

Province.	Nome of cess abolished.	Amount. Rs.
Madras	Ryotwari Village Service cess	33,00 000
Bengal	Zemindari Dak cess	2,34,000
Do.	Patwari cess (Sembalpur)	25,000
Eastern Bengal	Zemindari Dak cess	1,20,000
United Provinces	Patwari cess	25 54,000
Punjab	Ditto	15,04,000
N.-W. Frontier Province	Ditto	1,40 000
Central Provinces	Ditto	7,25 000
Ajmer	Ditto	21,000
Coorg	Village Officers' cess	35 000

Lastly, we propose to discontinue the practice of making certain petty appropriations from the funds of District and Local Boards for various provincial purposes, such as the district post, normal schools, establishments employed in Government offices for local purposes, and the like. The amounts involved are in all cases small, but the practice, however defensible on logical grounds, has long been felt to be a blot on our administration of local funds. In future, the local bodies will receive their revenues intact, and the charges hitherto defrayed from the appropriations will be paid by the Local Governments, which will receive compensation from Imperial revenues. In the case of appropriations for the districts post, funds will be provided in the budget of the Post Office. The amounts involved aggregate Rs. 5,82,000, distributed as follows:—

Province.	Nature of appropriation.	Amount. Rs.
United Provinces	For the district post	1,90,000
Do.	For normal schools	50,000
Do.	For local fund establishments in Commissioners' offices	11,000
Punjab	For the district post	1,41,000
North-West Frontier Province	Ditto	8,000
Burma	Ditto	12 21,000
Central Provinces	For the district post	48,000
Coorg and Ajmer	Ditto	7,000

These last two measures will, it is hoped, go a long way towards placing our system of local taxation on a sound basis. The arrangement at which we desire to aim is that no local cases shall be imposed on the land, supplemental to the Land Revenue proper, except such as are levied by or on behalf of local authorities for expenditure by them on genuinely local objects or in other words, local taxation on the land shall, as far as possible, be limited to what is required for local administration by local bodies, and shall not form an asset of Imperial or Provincial revenues. We have not yet attained to that ideal. Certain exceptions still survive, and in some cases good reasons may exist for retaining them. But during the two years 1905-1906 and 1906-1907, we shall have remitted or transferred to the local account cesses aggregating 110-1-2 lakhs per annum, and it may fairly be claimed that by these measures not only has substantial relief been afforded to the tax payers, but that most of the more important excrescences which have grown up around our system of local taxation have been cleared away.

There is a matter to which allusion may conveniently be made in this connection though it is not directly relevant to the Budget. We are considering whether, in those provinces where the rural tax-payer will receive substantial relief under the present proposals the District Boards might not be empowered with their own consent to levy a small additional cess for the construction or guarantee of light local railways or tramways such as is permitted by the Indian Act VI of 1903. This system has had beneficial results in Madras, and it may be expedient to extend it to other parts of India. The power would in all cases be merely permissive. The project has not yet reached the stage of a definite proposal, and may not eventually be carried out; but as it will be facilitated by the measures which we are now undertaking it is expedient to mention it in connection with them.

The cost of these five measures is £813,400 per annum and it is distributed as follows:—

	£
Improvements in civil administration	223 700
Reduction of local taxation	547,900
Transfer to local taxation account	38,800
Total	813,400

WAYS AND MEANS.

As stated in paragraph 23, our revenue account closes with a surplus of £374 100 which is carried forward to the second part of the statement dealing with Capital and Debt transactions, including Deposits Remittances and Advances. Our total estimate of Capital Expenditure not chargeable to Revenue, on Railways and Irrigation Major Works is £10 864,100, of which £333 300 is for Irrigation, £7,697,400 for State Railways, £2 032,900 for expenditure by Railway Companies, and £200,000 for the purchase of the Sind-Kaka Railway. In addition to the above we have to find £333,000 for the discharge of permanent debt (chiefly Bombay, Baroda and Central India Railway debentures). We have also to make a net payment of £1,030 600 under Deposits and Remittances, and of £455,700 on account of loans to local bodies, takavi advances to cultivators, etc. Our aggregate capital requirements thus amount to £13,187,400.

To meet this outlay we have (1) the revenue surplus of £374. 100, (2) the net receipts of the Post Office Savings Banks which are estimated at £308,000, and (3) a sum of £2 735,500 to be raised by Railway Companies. These various resources amount to £4,267,600 leaving £8,919,800 still to be provided. We propose to meet this by borrowing £5 000,000, of which £2,000,0 0 will be raised in England, and 4 1-2 crores of rupees or £3 000,000 in India. The remainder will be obtai ned from our cash balances. These are expected to stand on the 31st March 19 7 at £12,305,770 in India, and at £5,218 681 in England.

The announcement regarding the amounts to be borrowed in England and India is made subject to the usual reservation, and the Government of India retain full discretion to vary the programme, as now declared, to any extent that may be considered desirable.

The present intention of the Secretary of State is to draw bills on India to the amount of £17,800,000 but this also is subject to a similar reservation. This estimate of Council drawings is for the amount necessary to provide for the Secretary of State's requirements; but additional bills will, as usual, be sold if needed to meet the demands of trade.

ARMY SERVICES.

I append the usual statement showing the total expenditure on the Army under the various heads during the past five years:—

	Army	Military works.	Marine	Special Defence	Total
	£	£	£	£	£
1902-1903 ..	17369791	1090669	378141	...	18821272
1903-1904 ..	17852 5	1034654	549307	27054	19507223
1904-1905 ...	20 7 631	981199	484457	128895	21 75055
1905-1906 (c)	19140300	1077900	623000	192000	21023800
1906-1907 (d)	19846700	1169400	594000	231500	21811600

There is little new to say on this subject. As already stated in paragraph 32, the home authorities found it impossible to complete the intended arrangements for the supply of new artillery and stocks of ammunition and of the Budget provision the large sum of £933,700 will remain unexpended at the close of the year. The great or part of this, though not the whole, represents liabilities which will have to be discharged during the ensuing year. It is the usual practice to provide for the regrant of lapses up to a limit of 50 lakhs, or £333,000 a year but in view of the magnitude of the lapse on the present occasion we have made a further grant in 1906-1907 of 40 lakhs or £267,000. Beyond this we have not found it possible to go; and even as it is the ultimate completion of the scheme of reorganization will be somewhat retarded. No time will, however, be lost in effecting the full provision of new guns, rifles and reserves of ammunition, and we hope also to make substantial progress with the reorganization of our batteries of horse and field artillery, the provision of additional mule corps and cadres, and the supply of improved and increased ammunition columns, besides some other measures of less but still substantial importance. It has not been necessary to resort to borrowing for the prosecution of the scheme, and as was explained last year, it is not intended to have recourse to that step if it can be avoided by reasonable means.

RAILWAY CONSTRUCTION AND EARNINGS.

The following statement shows in the usual form the Capital Expenditure on Railways during the past five years, and the budget estimate for 1906-07, whether incurred directly by the State or through the agency of Guaranteed or Assisted Companies:—

	1901-02. £	1902-03. £	1903-04. £
Open lines, including rolling stock	2350510	3211634	1735134
Lines under construction—			
(a) Started in previous year	3393756	3016556	2091200
(b) Started in current year	170933	476764	564134
Total	5915199	6703054	6390463
	1904-05. £	1905-06. (Revised) £	1906-07. (Budget) £
Open lines, including rolling stock	3351734	4844250	5940900
Lines under construction—			
(a) Started in previous year	3246986	3206934	3592734
(b) Started in current year	590600	282200	469866
Total	7188800	8333334	10000000

On the 31st March 1905 the total length of open lines was 27,728 miles classified according to gauge as follows:—

5' 6" guage	14.772
Meter gauge	11,778
Special gauges	1,178
Total	27,728

During the current year we have added to these approximately the following mileage:—

5' 6" guage	389
Metre gauge	487
Special gauges	80
Total	956

During the ensuing year, we hope to increase this length by 973 miles more.

The grant for the current year was 12 1-2 crores of rupees, and we expect that this large sum will have been spent in full. This includes the purchase price viz., 17 1-4 lakhs of the Noakhali Railway which has recently been bought by Government. We also purchased the Bengal Central Railway and the important Bombay Borada and Central India system during the year but this was effected by the issue of stock and does not affect the capital cash outlay of the year. The Madras Railway is now the only one of the old Guaranteed Railways which has not been taken over by the State. For next year, we have found ourselves able to provide the very large sum of 15 crores of rupees, or ten millions sterling, for capital outlay, of which 355 lakhs will be expended by the State, and 845 lakhs through the agency of Companies. Of the total grant 891 lakhs have been reserved for expenditure on open lines and 609 lakhs for new lines and lines under construction. The former very liberal allotment will enable the railway administrations to keep pace with the development of the traffic and the additional principal grants proposed are 210 lakhs for North Western Railway or which a little less than one third is for the prosecution of the doubling of the line from Rohri to Samasata 128 lakhs for the East Indian Railway of which a small sum is for the new Agra City terminus, and the remainder is for the main line 86 lakhs for the Great Indian Peninsula and 117 for the Bengal Nagpur Railway.

As regards new lines and lines in progress, we propose to allot 141 lakhs to the important Nagda-Muttra Chord, which has made good progress but which can scarcely be completed before 1908-1907; and 10 lakhs for the Baran-Kotah line, which will link up the Nagda-Muttra Railway with the Indian Midland system. Seventy-two lakhs will be spent on the Bengal Nagpur Railway system, which will enable us to complete the short but useful Panch Valley Branch, and to effect material progress with the Purulia-Ranchi line. A beginning will also be made with Vizianagram-Raipur line, 311 miles long, which is to link up the Central Indian plateau with the East Coast. In addition, we shall assign 57 lakhs for lines in Burma, 47 lakhs for further work on the Kalka-Simla Railway, 30 in Northern Bengal, a line which may eventually give the metre-gauge systems a direct entry into Calcutta 26 1-2 lakhs to the Great Indian Peninsula, system 35 lakhs for the Shimsa branch of the North Western Railway, which was put in hand last autumn 18 1-2 lakhs for the Golakganj-Gauhati line; and 20 1-2 lakhs and 24 lakhs for extensions of the South Indian and Tirhut State Railway respectively.

The earnings of the open lines continued to expand, and the net surplus of the current year, though falling short of that of 1904-1905, is expected to exceed £2 000,000. The following are the figures for the last seven years.

Year.	Receipts.	Charges.	Net surplus.
	£	£	£
1899-1900	16,57,845	16,511 039	76,756
1900-1901	18,293,629	17,968 505	325 124
1901-1902	23,225,968	19 379,352	846,616
1902 1903	20 133,900	19,904,951	228 949
1903 1904	21,557,893	20 697,197	860,696
1904-1905	24,022,475	21 989 227	2 105 438
1905-1906 Revised	24 053 200	22 632,700	2,025,500
1906-1907 Budget	25 154,600	23,925,300	2 229 300

As has been explained on former occasions, the charges shown above include "inter alia" interest on capital of all lines whether open for traffic or not and annuity payments in liquidation of the purchase price of certain lines which have been bought by Government. The capital at charge at the end of the present year is estimated at £250,129,517a The net receipts to be earned to amount to £13 027 900, which represents a return on the capital of 5 21 per cent. If open lines only are taken into account, the capital at charge amounts to £244,057,3 3 and the net return to 5·34 per cent. As the open mileage increases year by year, it may certainly be expected that both gross and net receipts will continue to expand: and as traffic develops it may be anticipated with reasonable confidence that owner series of years the net surplus after payment of interest and similar charges will also continue to grow. But experience shows that in any individual year, a set back is liable to occur. Thus the surplus of the current year is estimated to fall short of that of 1904-1905 by £80,800; and in 1902 1903 it receded by £618,000 as compared with 1901-1902. The growth may be continuous, but we cannot hope that it will be uninterrupted; and having regard to the great magnitude of the sums involved, it is manifest that in estimating the value of our Railway property as an asset of the budget, it is only common prudence to allow for a liberal margin of safety.

IRRIGATION.

The following table exhibits the principal figures of Revenue and Expenditure connected with Irrigation.

		1902-1903.	1903-1904.	1904-1905.	1905-1906. Revised.	1906-1907. Budget.
		£	£	£	£	£
Protective Works.	Capital Outlay to end of year	22137270	23715032	24081700	24630900	25499100
	Direct Receipts	1760295	1857460	1940670	1809600	2058900
	Land Revenue due to Irrigation	805713	848371	853809	901900	942000
	Total	2566008	2685831	2824479	2711500	3000900
	Working Expenses	7 2819	782225	810700	873600	877100
	Interest	910385	932105	949925	977700	995000
	Total	1618104	1722330	1760618	1843300	1872100
	New Profit	922404	963501	1 24851	868200	1128800
	Outlay on Construction to end of year	1500171	1572534	1730397	1932100	2340500
	Direct Receipts	55973	62570	53661	61310	61900
	Land Revenue due to Irrigation	8380	5768	9441	10100	10100
	Total	64653	71338	63102	71400	72000
	Working Expenses	21791	21626	25511	23300	24000
	Interest	58820	61129	65296	72800	84200
	Total	80611	82755	90877	96100	108200
	Net Loss	15958	11317	27776	24500	36200
Minor Works & Navg.	Direct Receipts	138329	164594	183455	169800	177000
	Expenditure	854529	875521	895348	969300	1012600
	Net Loss	713200	710427	712193	799700	835600

To the end of 1904-1905 we had expended 3,613 lakhs on productive works, and 253 lakhs on protective works. We had constructed 19,057 miles of main and branch canals and 31,119 miles of distributaries, which. In that year, commanded and protected 43 1-2 million acres of land and actually irrigated 20,167,907 acres. During the year now expiring we expect to have increased this mileage to 19,158 and 31,496 respectively, the area protected being increased by over 52,000 acres. The direct net return to Government on the capital outlay on productive works, which alone are constructed from loan funds is estimated at 8 2 per cent, and the net profit to the State, after payment of all charges including interest, is estimated at 154 lakhs of rupees.

In addition to the works actually in operation, we have a lengthy programme of new projects, which are either under construction or are being examined by the professional advisers of Government, or in some cases awaiting sanction. The principal figures in regard to these are the following:—

		Productive.	Protective	Minor works.
1.	Number of Projects	15	23	4
2.	Culturable area commanded, in acres	5,164,704	4,309,036	4,5091
3.	Estimated annual irrigation, in acres	3.186,381	1,535,844	17,704
4.	Do. cost.	R14,26,59,018	14,95,72,874	18,37,252
5.	Do. net revenue	R1,29,08,008	44,04,127	37 297
6.	Do. return on capital outlay	9 05 per cent	2·98 per cent	—

In paragraph 44 of last year's Financial Statement I referred briefly to three of these projects which are still in course of construction in the Punjab. Only three others are of sufficient individual interest or magnitude to call for remark. One of these is the Upper Swat River Canal in the North-West Frontier Province, which will take off from the same source as the highly profitable Swat River Canal. It is designed to carry the water of the Swat River under the Malakand pass through a tunnel 5,000 feet long, and thence via the Dargai Nullah into the Peshawar valley. The fall from the lower end of the tunnel will probably be utilized to generate electric power for various purposes in the neighbourhood. The whole work is estimated to cost 178 lakhs, to command 449,000 acres, and to irrigate 382,000 acres, and is expected to yield the handsome return of 8 1-4 per cent on its capital cost. The second project is the Mahanadi Canal in the Raipur District of the Central Provinces. It is essimated to cost 95 lakhs and to irrigate 200,080 acres of culturable land. The probable return is expected to be only 3·14 per cent, and if it is eventually decided to construct the canal, it will be undertaken as a protective work. Its chief interest lies in the fact that it is the first large irrigation work to be undertaken in the Central Provinces, a tract which has suffered severely from drought during the last ten years. The last scheme of which notice may be made is of a different character. It is a modest project for irrigating 50,000 acres of land on Divi island at the mouth of the Kistna River by raising water from the river by means of centrifugal pumps driven by Diesel oil engines. The cost is estimated at Rs. 18,06,000, and it is expected to yield a return of 9 3-4 per cent on the outlay. It constitutes the first attempt in this country to irrigate by means of power-lifted water on a large scale—a method which has been adopted with success in Egypt. The possibility of applying this method profitably in India has been brought within the sphere of practical politics by the development of the oil engine, which it is hoped can be worked at about half the cost of an equally powerful steam engine bofurning coal. If the experiment proves successful, it may render feasible a number of schemes of which the cost has so far proved prohibitive.

This programme is broadly speaking, the first fruits of the labours of the Irrigation Commission, whose capable and comprehensive report has been in the hands of Governments for some two years. But while the list of projects so far approved is sufficient to occupy the full strength of our engineer staff for the next four or five years, and to absorb all the funds likely to be available during that period, it is very far from exhausting the tale of useful schemes which the Commission presented for the consideration of Government. The latter contemplated an aggregate expenditure of 44 crores of rupees to be spread over a period of 20 years; and it will manifestly occupy a long time to examine the details of these, to weigh their respective financial and protective prospects, to select those which present the best promise and to prepare the requisite plans and estimates. Many of them are now being examined in this manner by the various Local Governments, but the only one to which reference may now be made is the great Tungabhadra project in Madras. This ambitious work is designed to irrigate 170,000 acres of land and, in years of drought to afford protection to a million acres more, in the Bellary, Anantapur, Kurnool, Cuddapah, and Nellore Districts, and is estimated to cost rather more than 12 crores of rupees. At its eastern extremity, where it connects with the Penaar River, the work is likely to yield satisfactory results. To the west, however, much of the country traversed consists of barren stony tracts on soil in which, in seasons of a favourable monsoon irrigation is neither necessary nor particularly advantageous. Its main value will therefore consist in affording protection in time of drought, and, as a whole, it is only likely to yield a very small pecuniary return on its capital cost. Direct financial returns are not the main, or even an important, criterion of the merits of a protective irrigation work; and enormous though the cost maybe, Government will not shrink from it if on full consideration it is found to be indispensable for the complete protection of a large and thickly-populated area. But it will be a matter for anxious thought whether other parts of India have not stronger relative claims, and whether the great sum of money involved might not be employed to better advantage elsewhere.

EXCHANGE, RUPEE COINAGE, AND THE GOLD RESERVE FUND.

The question of sterling exchange no longer bulks largely in Indian Financial Statements as it used to do in former years. The average rate obtained for the Council Drafts during the first eleven months of the year was 1s. 4·047d. and the fluctuations were relatively trifling. This is the eighth year in succession in which practical stability has been secured and it is perhaps not oversanguine to hope that public confidence in its permanent maintenance is in a fair way to be established, not merely in this country where the true facts are known and understood, but more particularly in London to which we must look for cheap capital that India so sorely needs, and whose investors and capitalists have so long been warned off the Indian market by the uncertainties of exchange.

During the year we purchased silver for coinage to the value of £3,574,000. The net addition made to the rupee coinage during each year since 1899-1900, when minting operations were resumed, has been as follows:—

	Lakhs.
1899-1900	82
1900-1901	13,27
1901-1902	311
1902-1903	14
1903 1904	10,65
1904-1905	7,31
1905-1906 (Estimated)	16,50

Formerly it was the custom to defer the purchase of silver till it was actually required for immediate coinage. Purchases were thus usually made in large individual amounts, the bulk of them being concentrated into three or four months when the trade demand for rupees was highest. During the current year, however, it has been decided to alter this practice, and to spread both purchase and coining as far as possible over the whole twelve months. At the beginning of each quarter an estimate is framed of the amount likely to be required during the next three months, and arrangements are made to purchase that amount gradually within the quarter and ship it to India where it is at once made over to the Mints. It is true that early in the year materials for a really accurate estimate do not exist. But even if we should happen to overpurchase (which has not yet happened), little or no harm is done, for in present conditions the demand for silver for new coinage, though liable to fluctuate, is persistent and inevitable, and any temporary surplus would soon be worked off. If the purchases are paid for by taking gold from the Currency Reserve, we do not even lose anything in the form of interest. The advantage of the new arrangement is that we are less liable to be rushed by sudden pressure, or forced to buy in a rising market. Taken in conjunction with the ingot reserve, of which a full account was given in the last Financial Statement, it greatly strengthens the position of the Government and increases its capacity to meet the demands of trade.

The ingot reserve has proved of great service during the past year. The sales of Councils during the year were on an exceptionally heavy scale, and in November notwithstanding extensive purchases of silver it became necessary to draw upon the ingot reserve, which was completely exhausted by the middle of January. The experience thus gained shows that the amount at which it was originally fixed, viz. three crores of tolas, is not sufficiently large and it has been decided with the approval of the Secretary of State, to raise it to six crores of tolas. This amount is approximately sufficient to keep the Mints fully occupied for two months. Further developments of this valuable especial reserve are now in contemplation, but have not yet reached a stage at which it is possible to make any announcement regarding them.

The Gold Reserve Fund will have been augmented during the year by the sum of £3,773,600, of which £3,

previous five years. This increase does not correspond to any equivalent expansion of the Secretary of State's requirements on revenue account (which constitute the Home charges proper), though there has been some growth of the latter also. It is due primarily to the great trade demand for remittances to finance the export trade of India which has developed very largely of late. Since the closing of the mints and the establishment of the gold standard, she only means of obtaining currency that was open to trade, apart from the purchase of council drafts and transfers, was to bring out gold to India. When as is now the case, a sufficient stock of gold has been accumulated in the Currency Reserve to make the standard effective, and so long as gold is not to any large extent in active circulation, this method is wasteful; for it involves the eventual reshipment of the imports of that metal to Europe for the purchase of silver for coinage. To avoid this result, the policy of Government has been to sell council drafts freely so as to supply the trade demand to the fullest extent up to the limit of our capacity to meet them. A recent development of this policy has taken the form of selling telegraphic transfers against shipments of gold from Australia, which are thus diverted from India to London.

The surplus proceeds of these sales, in excess of the Secretary of State's requirements on revenue account, have been applied partly to the purchase of silver for coinage, partly to strengthening the cash balances of the Home Treasury, and partly to defraying capital outlay required in connection with railway construction. The following statement gives an abstract (in round figures) of the transactions of the last eight years from 1898-1899 to 1905-1903. Transactions on account of the Gold Reserve Fund and of the Paper Currency sterling investment are excluded:—

	£
Amount of Council Bills, etc., drawn ..	15780000
Remittance of Gold on Treasury account ..	999000
Receipts from His Majesty's Government against disbursements in India, mainly in connection with the war in South Africa, China, and Somaliland, *net*	8001000
Total	...16998000
Expenditure on Revenue account (*net*) ..	...13801700
Surplus receipts ..	.. 2963000

These have been applied as follows:—

Purchase of Silver, net, *i.e.*, disbursements in excess of gold shipped from India, or withdrawn from currency for that purpose	1630000
Gold transferred to Currency chest in London ..	1045000
Capital expenditure, *net*, *i.e.*, disbursements in excess of loan receipts, including transactions of Railway Companies	1193000
Remittance and deposit transactions *net*	46000
Increase of cash balances	561000
Total	2963000

During the current year, the sales are expected to reach the high figure of £31,536,000, or excluding £1,333,300 on account of the Paper Currency investment, to £30,203,300. This exceeds the Budget Estimate—which was as usual framed with exclusive regard to the Secretary of State's own requirements—by £13,703,300. The excess has been employed as follows:—

	£
Purchase of silver for coinage (Net)	7,924,000
Sterling investments on account of the Gold Reserve Fund	3,503,300
Remitted to India through the secretary of State's Currency chest	1,045,000
Transferred to the balances of the Home Treasury	1,231,000
Total	13,703,300

The Secretary of State's cash balances were drawn upon during the year to the amount of £2,118,000. But for the addition made to them, as explained above, they would have been reduced by £4,349,000.

COUNTERVAILING DUTIES ON SUGAR.

By a notification, dated the 2nd December 1903, the countervailing duties on sugar were remitted, under certain safeguards, in the case of countries which had adhered to the Brussels Convention of 1902, and sufficient time has now elapsed to enable a fairly clear idea to be formed of the effect on the Indian sugar industry of the legislation on this subject which was inaugurated in 1899. It may therefore be of interest to take stock of the position. It must, I fear, be acknowledged that the practical results have been of the most slender description.

The legislation in question was embodied in four Acts of the India Council passed respectively in 1899 1902, 1903 and 1904. The two last, however, were little more than continuing enactments, and the substance of the law was contained in the two former.

The idea underlying the Act of 1899 was that bounty-fed beet-sugar, the product chiefly of Germany and Austria Hungary, was competing unfairly with the Indian article, that in consequence the area under sugar cane was being reduced, and refineries closed down and that to avert the ruin of the Indian industry it was necessary to countervail the export bounty. The following statement shows the approximate acreage under sugar-cane in British India in each year from 1890 1891 to 1898 1899:—

1890 1891	2,758,000
1891-1892	3,100 000
1892-1893	2,798,000
1893-1894	2 897 000
1894-1895	2,774,000
1895-1896	2,930,000
1896 1897	2 651,000
1697-1898	2 648,000
1898 1899	2 755,000

In introducing the Bill, Sir J. Westland said that in recent years the area had contracted by 13 per cent. As regards refineries, Government has never possessed any statistics of the slightest value; but at that time it was reported that in the United Provinces, which is the most important sugar-producing in India, 120 refineries had already been closed and 60 more were about to be shut down. During the same period the imports of sugar from overseas had been as follows (in tons):—

Year.	Cane. Refined.	Cane. Unrefined.	Beet. Refined.	Beet. Unrefined.	Total. Refined.	Total. Unrefined.
	Tons.	Tons.	Tons.	Tons.	Tons.	Tons.
1890-1891...	99,944	9,870	45,781	...	135,72	9870
1891 1892...	89,423	7,246	14 026	1	103,449	7,207.
1892-1893...	77,510	5,546	14 8:3	...	92, 93	5, 93
1893-1894...	9 ,305	4,830	0,257	1	101,562	4,831
1894-1895...	100,19	9,708	14,311	13	114,810	9,721
1895-1896...	89,738	10,247	36,511	2	1 6,249	10 2 9
1896-1897...	79,762	8,537	44,311	8	124,073	8,947
1897-1898...	100,903	18, 60	11,763	2	211,769	18,862
1898-1899...	111,931	15,629	76,314	...	188,245	1 ,629

The large imports of beet-sugar in 1890-1891 were quite exceptional the highest figure previous to that year having been only a little over 3,000 tons. Allowing for this, the growth of the imports was undoubtedly large, and was clearly traceable to the operation of the Continental bounty system. There is no evidence to show that, in its origin, the grant of bounties on export was an essential condition of the latter system unanything more than the supplement of high duties on import and internal consumption. But from a variety of causes, among which the fixing of inaccurate equivalents of refined and unrefined sugar was prominent it had gradually come to assume the position of a leading characteristic. In the late nineties the principal features of the system in force in the chief beet-growing countries included (1) a bounty on exports, (2) an internal tax on the indigenous industry, to provide the bounties, or recoup them, and (3) a prohibitive import duty to exclude foreign competion. So long as there was free competion within the producing country the adventitious profit which local producers and refiners were able to exact from the home consumers was limited by the amount of the bounty on export: and it was in this view that the Indian legislature in 1899, following the lead of the United States of America considered it sufficient to impose duties equivalent to the latter.

Continental manufacturers had however, already perceived the limitation imposed on their profits by the existence of free competition, and had begun to form combinations—known as cartels—among themselves in order to restrict its effect. The primary object of these cartels was to raise the price of sugar in the home market approximately to that at which it would be possible to import and sell foreign sugar. The surplus of turn for which no market could be found at the enhanced prices had to be exported and thus a fresh stimulus was given to the export of the bounty-fed article. The partial closing of the American market by legislation helped to divert a portion on the stream to India. The limit of the adventitious profit which this system rendered possible was the surtax, or difference between the import and local consumption duties. The first cartel, that of Austria-Hungary, was established in 1897-1898, and that of Germany followed in 1900.

It was in order to check the imports thus artificially stimulated that the legislation of 1902 was undertaken. The form and duration of the law were influenced by the resolutions adopted in the Brussels Convention which had been signed in March of the same year, the amount of the countervailing duties being limited to one half the amount of the surtax and their operation to the 31st August 1903, to which date the enforcement of the Convention had been relegated. The power to levy duties was subsequently extended to 31st March 1904, and eventually continued indefinitely subject to certain conditions. As already explained however, the duties were actually abolished in December 1903 in the case of those countries which had adhered to the Convention, and the only duties now remaining in force are those in respect of Denmark, Russia, Chili, and Argentine Republic from which the imports into India are practically nil.

To enable us to trace the effect, if any, of the duties, and of their withdrawal, on the Indian industry, I now given information similar to that in paragraphs 82 and 83 above, brought down to December 1905:—

I.—Approximate acreage under sugar-cane in British India since 1899 1900.

1899-1900	2,683,000
1900-1901	2,522,000
1901-1902	2,474,000
1902-1903	2,358,000
903-1901	2,220,000
1904-1905...	2,100,000
1905-1906 (first nine months)	2,222,000

II.—Imports of sugar into British India by sea.

Year.	Cane. Refined.	Cane. Unrefined.	Beet. Refined.	Beet. Unrefined.	Total. Refined.	Total. Unrefined.
	Tons.	Tons.	Tons.	Tons.	Tons.	Tons.
1897-1900 ..	103,173	21,243	43,625	... ..	146,798	21,243
1900-1901 ..	153,110	23,4 2	91,295	... ..	243,106	20,438
1901-1902 ...	125, 91	24,082	147,393	1	272,383	24,083
1902-1903 ...	177,063	22,560	73,484	1	250,549	22,561
1903-1904 ...	251,822	24,820	41,051	.....	292,873	23,820
1904-1905 ...	236,099	23,611	87,130	1	323,229	23,612
1905-1906 (first nine months)...	163,171	19,351	49,980	.....	218,151	19,381

On an inspection of these figures, it is impossible to resist the conclusion that the experiment—for it was admittedly nothing more—has proved a disappointing failure. It has not so far arrested the progressive decline in the acreage under sugar-cane which fell from 2 3-4 million acres in 1898-1899 to 2 1-4 millions in 1903-1904. There was no doubt some recovery in 1904-1905, but it would be rash to build much on this, and in any case, should it happily prove to be the beginning of a permanent revival there are independent causes at work which, so far as present indications go, are sufficient to account for it. The figures so far available for the current year exhibit a further decline. Neither has it seriously affected imports of beet-sugar, which reached their highest figure in 1901-1902, and which during 1904-1905 were far above the level of the average before the legislation of 1899 was undertaken. During the first nine months of the current year, 1905-1906, the imports of beet were less than in the corresponding period of 1904-1905, but were much in excess of those of the previous year; and the reduction was in part at least attributable to the shortage of the crop both on the continent and in Mauritius. The former cause led to high prices and over-speculation and resulted eventually in extensive disorganisation of trade.

The question of prices is complicated by a variety of factors, some of which are unconnected with Indian legislation. The following table gives the prices per cwt. of beet-sugar (refined) at Calcutta and Bombay, and of Indian raw-sugar at Cawnpore, on the 1st September of each year since 1895 inclusive, that date being taken as representing the commencement of a new beet-sugar campaign.

Price of refined beet-sugar at Calcutta and Bombay and of Indian raw sugar at Cawnpore on or about the 1st September of each year from 1895 to 1905.

Year.	Refined beet-sugar (per cwt. Calcutta (German crystals).	Refined beet-sugar (per cwt. Bombay (a) (Austrian).	Indian raw-sugar (per cwt.) Cawpore (gur or jaggery).
	Rs. a. p.	Rs. a. p.	Rs. a. p.
1895.....	12 5 4	Information not available	7 8 3
1896.....	12 11 11		4 15 2
1897.....	10 14 3	.....	4 15 2
1898.....	10 8 1	11 2 0	6 12 11
1899.....	11 13 2	13 0 0	6 0 9
1900.....	12 6 9	13 0 0	4 11 9
1901.....	10 10 10	11 0 0	5 11 7
1902.....	9 11 2	(b) 9 6 0	9 6 6
1903.....	10 11 6	(c) 10 15 0	12 4 0
1904.....	10 8 9	10 9 0	
1905.....	10 14 3		

a Exclusive of town duty at as. 8 per cwt. (b) Ordinary crystals. (c) Dutch, superior.

It is impossible to trace in these figures any clear connection between Indian prices and countervailing legislation. The heavy fall in 1899 may conceivably be associated with the large imports of the two preceding years; but the level of prices remained the same in 1899, notwithstanding the duties imposed in March of that year. In the two following years prices recovered notwithstanding the operation of the cartels and the rapid growth of the imports; but in 1902 there was a second severe decline despite the additional duties then imposed. The abolition of the duties has been followed by a somewhat unsteady revival of prices but the level so far attained is still markedly below that which formerly prevailed.

So far, therefore, as any direct effect on Indian cultivation, imports, or prices is concerned, it must be confessed that the measures of 1899 and 1902 have been without material result. They yielded a certain revenue, some 94 1-2 lakhs in the six years, which the Government of India did not particularly require, and which would certainly not have been imposed on fiscal grounds. On the other hand, the legislation itself, the imposition of duties thereunder, and the variation of these from time to time, occasioned no little dislocation of the import trade, which gave rise to vigorous and far from unreasonable complaints by the commercial public. It would, however, be unfair to omit certain indirect result of the action taken, which may be set down to the other side of the account. The Director of Agriculture in the United Provinces is of opinion that that action was of real value in allaying panic and creating confidence among the local manufacturers, and giving them time to readjust their methods of more permanent importance is the face, which seems beyond reasonable doubt that the Indian legislation of 1899, and the knowledge that we were about to proceed to the further measures adopted in May 1902, had an appreciable effect in bringing to a successful conclusion the Brussels Conference of 1901-1902, and that but for this; the latter might have had no more result than its various predecessors. Mr. Martineau a well-known authority, has expressed the opinion that the eventual result of the Convention will not be to make sugar dearer, and that free competion will allow sugar to be produced in larger quantities elsewhere and probably in some new countries, so that eventually the beet-root crop, though still remaining an important factor, will cease to be so absolutely the governing factor in the price of sugar." If this anticipation is correct, the Convention should undoubtedly make for the benefit of the Indian sugar-producer, and no one is likely to advocate endangering its permanent maintenance by the repeal of the formal enactment which still remains on the Indian Statute Book.

There is one more point arising out of the figures given above which is deserving of brief comment. The acreage under sugar-cane in British India may for the present be taken at 2 1 4 million acres. The yield Indian cane per acre is exceedingly low compared with that of other countries; but if the average output of raw sugar be taken at 1 1-4 tons per acre (which is the rate estimated by the Department of Commercial Intelligence, and substantially corroborated for the United Provinces by the independent enquires of Mr. Saiyid Mahomed Hadi), the annual product of British India would be about 3,00,20 tons. If we add to this some half million tons for palmyra sugar, and allow something for the output of Native States, the aggregate yield of raw sugar in India is from 42 to 5 million tons per annum. For reasons already stated, no attempt can be made to express the outturn of refined sugar. Now the imports are of foreign sugar both cane and beet, in 1904 05 were only 328,000 tons of refined, and 24 000 tons of unrefined, sugar and this represents considerably less than one-tenth of the local product. It will also be seen that approximately four-fifths of the imports are of cane-sugar, the great bulk of it coming from Maurius and Java. In both cases the sugar is subject to the usual 5l per cent import duty, and to the cost of carriage over-sea, and in the former case, it is produced largely by the agency of labour imported at heavy expence from India. It cannot perhaps be said that the foreign article has as yet encroached very seriously upon the indigenous product; but having regard to the fact that India is well adapted by nature for the production of sugar, it is (prima facie) somewhat worthy of remark that there should be any imports at all. The explanation is probably to be sought in the fact that of late years there has arisen a growing demand for refined (in place of unrefined) sugar of good quality and moderate price, which is greater than the local refining industry can at present supply. If this view is correct, there should be a great future before Indian sugar.

The introduction of healthier and more prolific varieties of cane, the employment of greater care in cultivation, the use of more economical processes for extracting the juice, and, above all, the adoption of the most modern and affective methods of refining, should help to make India self-supporting in respect of sugar, and even possibly to enter the world's market as an exporter.

SUMMARY.

The principal features in the statement are the following:—

The Accounts of 1904-1905 closed with a surplus of £3,455,036, being £29,434 less than the surplus expected in the Revised Estimate of that year.

1905-1906—

(1) The Revised Estimates show a total revenue of £34,829,800, a total expenditure charged to Revenue of £3,073,800, a and a surplus of £1,755,700. This surplus is higher than that estimated in March 1905 by £851,900.

(2) There has again been large development of revenue in all branches outside Land, Customs and Irrigation Revenue, net earnings of Railways showing the largest increase.

Railway traffic receipts have expanded largely, and the net receipts have exceeded the estimate by £413,000.

Excise has yielded an increase of £210,400 and Forest of £188,200.

Interest receipts show an improvement of £139,700 and Mint of £199 800, owing to exceptionally heavy coinage of rupees.

Land Revenue receipts, including the portion credited to Irrigation, are expected to fall short of the estimate by £143,900, chiefly in Bombay, Madras, Punjab and the United Provinces owing to partial failure of rains.

Irrigation Direct Receipts are also less by £101,400.

(3) Army expenditure is expected to be less than the estimate by £342,000. Special Expenditure is less by £384,400, while ordinary expenditure is more by £42,400. This is only nominal, being more than covered by increase in receipts amounting to £150,300.

Military Works Expenditure is also less by £71,200, chiefly in special expenditure connected with the reorganisation of the Army.

The grant of £253,200 for Special Defences has been used only to the extent of £192,000.

Owing mainly to the inability of the Local Governments to expend their full allotments, there are savings under most of the chief administrative heads, the more important being Civil Departments other than Political, £307,900, and Civil Works £178 500.

Political expenditure is more by £272 300, chiefly in consequence of payments of Amir's subsidy.

Famine relief expenditure is £75 200 less than the estimate. There is a saving on the provision in Madras and Bombay, but it has been partially counterbalanced by expenditure in Ajmer and the United Provinces.

(4) Special grants, aggregating £400,000, have been made to the Governments of the Central Provinces and Eastern Bengal and Assam to start their new settlements.

(5) A loan of four crores of rupees was raised in India; and India 3 per cent stock of £3,000,000 was raised in England, of which £300,000 was supplied to the discharge of Great Indian Peninsula Railway Debentures, £500 000 being the residue of India Bills, temporary, fell due, and were discharged.

(6) Fresh capital was raised through Railway Companies to the extent of £1,470,100 as compared with £2 520 800 entered in the Budget.

(7) The drawings of Councils in 1905-1906 are expected to amount to £31,536,600. Of this £3,503,300 represent remittances on account of the Gold Reserve Fund, and £1,333,300 on account of the Currency Reserve invested in sterling securities and £25,700 000 are remittances on ordinary account, as compared with £16,500 000 entered in the Budget.

(8) Out of the additional Council Bills sold during the year, silver to the value of £7,924,000 has been purchased and sent to India for coinage. Silver to the value of £400 000 has also been purchased from gold remitted from India in March last and a further quantity worth £250,000 will be purchased for the same purpose from the Currency reserve before the close of the current year.

(9) The Gold Reserve Fund on 31st March 1906 stands at £12,302,400.

1906-1907.—

(1) The Budget Estimates of 1906-1907 show a total revenue of £33,495,100, a total expenditure charged to revenue of £33,521,000 and a surplus of £574,100.

(2) This surplus is obtained after providing for the following measures of fiscal relief and administrative improvement:—

(a) Repeal of the Patwari cess in Northern India and the Central Provinces, of the Ryotwari Village Service cess in Madras, and of the Village Service cess in Coorg; cost £524,300.

(b) Abolition of Zamindari Dak cess in Bengal and Eastern Bengal; cost £228,600.

(c) Relief of District Boards in Northern India Central Provinces Coorg and Burma of contributions they have hitherto paid towards District Post charges cost, including relief of United Provinces District Boards of some small school and other charges, £234 800.

(d) Further grant of £166,700 for police reform.

(e) Additional grant of £23,700 for Agricultural and veterinary improvement and of £33,300 for European and technical education.

The total cost of these measures is estimated at £813,400. Under existing conditions the surplus would therefore have been £1,087,500.

(3) Of the increase in receipts compared with current year's Budget, £2,238,200 are due to Railways. There is a counterbalancing increase of £1,633,100 under Railway charges, thus affording a net additional gain of £365,100.

(4) Other important variations in revenue are increases of £331,700 under Land Revenue including portion due to Irrigation £140,000 Salt, £103,400 Stamps, £374,200 Excise, £118,200 Post Office, £148,5000 Major Irrigation Works Direct receipts, and £100,200 Customs.

(5) There are decreases of £346,300 under Opium, owing mainly to the price of Bengal opium being now taken at Rs. 1,125 per chest, and of £516,800 under Provincial Rates owing to the remission of cesses above mentioned.

(6) The total Military expenditure including Army, Military Works Marine and Special Defences, is £21 841,600—£390,900 less than in the current year's Budget. Including Military receipts the net outlay is less by £521,100. The allotment for Re-organisation and other special expenditure included in the above is £2,766,600 against £3,286,600 provided this year.

(7) Civil administration heads show general increase, the most important being £203 900 under Police, due to carrying out of reforms; £233,700 Political (payments to Amir); and £327,40 Famine Relief. Total Famine Relief Expenditure is £589,100.

(8) A quasi-permenent settlement has been made with the Central Provinces and Berar, and the settlements previously made with Bengal and Assam are now revised with reference to re-constitution of the province. Generally speaking these provinces get one-half share of divisible revenues, and the Central Provinces and Eastern Bengal obtain, as above mentioned, initial grants of £200,000 each.

(9) Subject to the usual reservations, loans of £2 millions in England and of 4 1-2 crores in India are announced. The sterling loan is required to discharge £749,900 Bombay, Baroda and Central India debentures and for advances to Indian Railway companies. The rupee loan is for capital expenditure on Railway and Irrigation.

(10) Subject to the usual reservations provision is also made for raising of capital through railway companies as follows:—namely, (a) for outlay on State Railways £1,850,000 and (b) for expenditure on Companies' Railways £935,500.

(11) Drawings of Council Bills are entered at £17,800,000.

Capital Expenditure.

The following table shows the capital expenditure on Railways and Irrigation Works:—

Railways.	Accounts, 1904-1905. Rs	Revised Estimate, 1905-1906. Rs	Budget Estimate 1906-1907 Rs
Included in the Government "Capital" programme	11253000	12508000	12000000
Famine Protective line ..	1737184	885000	101000
branch lines not on firm guarantee	87365	1055000	511000
Railways outside the Government accounts ...	692000	8068000	5395000
Provincial and Local State lines...	93754	97000	73000
Total Railways...	1.6670172	13589000	15680000
Irrigation Works...	5417580	8 18900	12000000
Total Railways and Irrigation Works, in Rupees	1220377 52	143207000	16850000
Converted at 1s sterling at Rs. 5 = £1...	813183	9547100	11238700

GENERAL STATEMENT OF THE REVENUE AND EXPENDITURE CHARGED TO REVENUE OF THE GOVERNMENT OF INDIA, IN INDIA AND IN ENGLAND.

	For details vide Statement.	Accounts, 1904-1905.	Budget Estimate, 1905-1906.	Revised Estimate, 1905-1906.	Budget Estimate, 1906-1907.
REVENUE—		£	£	£	£
Principal Heads of Revenue—					
Land Revenue	A	18,93,997	19,463,700	19,028,700	19,764,200
Opium	"	6,921,439	5,477,700	5,490,900	4,831, 90
Salt..	"	5,334,738	4,260,000	4,398,700	4,400,000
Stamps	"	3,738,362	3,807,900	3,867,700	3,970,000
Excise	"	5,353,124	5,443,100	5,533,500	5,817,800
Customs	"	4,261,771	4,364,000	4,324,900	4,464,200
Other Heads	"	6,668,311	6,625,100	6,822,500	6,338,200
Total Principal Heads		50,452,635	49,445,900	49,524,500	49,605,700
Interest	A	849,579	805,400	945 100	853,000
Post Office	"	1,575,980	1,608,300	1,654,700	1,727,100
Telegraph	"	887,922	939,100	912,700	938,100
Mint	"	206,410	105,500	305,300	201,900
Receipts by Civil Departments.. ..	"	1,547,333	1,508,800	1,533,900	1,533,900
Miscellaneous	"	690,126	707,200	735,000	650,700
Railways	"	24,042,465	23,856,400	24,658,200	26,154,600
Irrigation	"	3,071,036	3,055,300	2,952,500	3,250,000
Other Public Works	"	533,553	503,500	521,700	515,800
Receipts by Military Department ..	"	960,931	937,600	1,077,900	1,064,500
Total Revenue.... ..		84,812,971	83,433,000	84,829,500	86,495,100

EXPENDITURE—	For details vide Statement.	Accounts, 1904-1905.	Budget Estimate, 1905-1906.	Revised Estimate, 1905-1906.	Budget Estimate, 1906-1907.
		£	£	£	£
Direct Demands on the Revenues ..	B	8,589,126	8,756,800	8,769,900	9,057,200
Interest...	"	1,346,945	1,364,900	1,417,800	1,278,900
Post Office	"	1,519,813	1,543 503	1,558,200	1,600,900
Telegraph	"	902,598	1,031,400	1,068,200	1,155,000
Mint	"	117,877	123,300	120, 00	139,300
Salaries and Expenses of Civil Depts.	"	12,393,763	13,380,300	13,142,700	14,253,300
Miscellaneous Civil Charges	"	1,264,790	4,275,600	4,2 9,600	4,323,500
Famine Relief and Insurance ..	"	1,000,000	1,000,000	1,000,000	1,000,000
Railway Revenue Account ..	"	21,917,927	22,29 ,300	22,6 2,700	24,025,300
Irrigation	"	2,786,33	2,893,400	2,908,600	2,962,900
Other Public Works	"	5,765,144	6,699,600	6,442,700	6,864,200
Army Services	"	22,175,694	20,282,300	19, 40,300	19,846,700
Special Defences (1902)	"	182,295	253,300	192,000	231,500
Total Expenditure, Imperial & Provincial	..	81,191,105	83,899,500	82,993,400	88,698,600
Add—Provincial Surpluses: that is, portion of Allotments to Provincial Governments not spent by them in the year	End of B	608,724	2,500	572,700	30,200
Deduct—Provincial Deficits: that is, portion of Provincial Expenditure defrayed from Provincial balances	"	445,924	1,372,800	422,300	1,107,800
Total Expenditure charged to Revenue	..	81,356,905	82,529,200	83,073,800	85,621,000
Surplus ...	..	3,456,066	903,800	1,755,700	874,100
TOTAL ..	..	84,812,971	83,433,000	84,829,500	86,495,100

INSOLVENT DEBTORS' COURT.

THE Hon. Mr. Justice Chandavarkar presided at a sitting of the Court to-day.

RE ABDUL HAMID MAHOMED ARAB.

Mr. K. B. Dastur, for the insolvent, moved absolute the rule for the withdrawal of the insolvent's petition. His Lordship adjourned the matter till next Court day.

RE JAMAL ABDULLA.

Mr. Ardasir Kapadia, for the insolvent, applied for three months' extension of the interim order on the ground that his client was engaged in a law suit at Rangoon. The application was granted.

RE JEHANGIR MANEKJEE TODIWALLA.

On the application of Mr. Mankar, the insolvent, was granted a rule for his final discharge.

RE JUGALDAS DAMODERDAS.

Mr. P. J. Padshah, for two of the witnesses summoned in the case, applied for a postponement of the examination. Mr. Mankar, for the insolvent, consented, saying that his client was in Court. His Lordship postponed the examination.

RE GANPAT YESSU.

On the application of Mr. Mankar, the insolvent, was granted a rule nisi for the withdrawal of his petition, and the rule was made returnable in a fortnight.

RE FAZAL ALLARAKBIA.

Mr. Mankar, for the insolvent, applied for and obtained the usual rule nisi for the withdrawal of the petition, and for leave to amend the schedule by amending the addresses of three of the creditors.

RE J. BRADSHAW.

On the application of Mr. Ardasir Kapadia, the insolvent, was given leave to amend his schedule and to serve notices.

RE ARDASIR C. POWALLA.

Mr. Ardasir Kapadia, for a credit or, applied for a month's postponement of the hearing of the matter on the ground that the inspection of books had not been completed. Mr. Mankar, for the insolvent, consenting, his Lordship granted the postponement asked for.

RE DINSHAH DOSSABHOY MARFATIA.

Mr. Mankar, for the insolvent, applied for leave to file a fresh petition. Mr. Ardasir Kapadia, for a creditor, opposed the application. His Lordship, after hearing Counsel, granted the leave applied for.

RE SHARIFF IBRAHIM KARIM NANJI.

The Hon. Mr. Setalvad instructed by Messrs. Ardasir, Hormusji, Dinshah and Co, on behalf of Ibrahim Karim Nanji and another, applied for a postponement of the examination of his clients under Section 36 of the Insolvency Act. The learned counsel said that his clients had filed a suit against the insolvent, and the Official Assignee was made a party to the suit. If his clients were examined now, they would be greatly prejudiced in the conduct of the suit, which was now pending.

Mr. Mankar, for the insolvent, said that his client was in Court to be examined.

Mr. Davar, for the Official Assignee, said that his client had received no notice that he was made a party to that suit. In regard to the examination of witnesses, the learned counsel pointed to a recent decision of his Lordship, remarking that the best course for his learned friend was to take out a rule so that the matter could be argued.

The Hon. Mr. Setalvad submitted that the principle laid down in the decision for future guidance had reference to revocation of an order made by the Court for the examination of witnesses; His application was not for the revocation of an order the Court had made, but for a postponement of the examination till the disposal of the suit which was now pending.

His Lordship postponed the examination till after the vacation without prejudice to the rights and contentions of the parties.

DISCHARGES.

The following insolvents received their discharges:—Vithu Kishav Wagmari; Ramrao Atmaram Vagal; Atwell May Gibson; Hassan Kassam Shaik; Rukba Hansasha; Abbas Husain Nooroodin Sulleman; Vasudeo Narayen Khatkhate; Hussen Mahomed Kokni; Moosa Karim Khoja; Syed Ahmed Syed Oomer; Badridas Chhotalmal; and Jooma Damj Cutchi.

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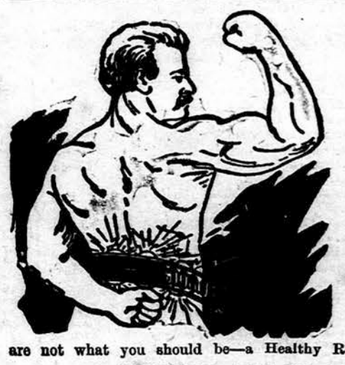

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HOW TO PROCURE AND MAKE GOOD COFFEE.

TO THE EDITOR OF THE "BOMBAY GAZETTE."

SIR,—As I have heard complaints as to the difficulty of getting good coffee in Bombay, and have reason to believe that the complaint is well founded, the following remarks may be useful to your readers.

As it is always desirable to begin at the beginning, I may mention that I lately asked a purchaser to show me some of the raw coffee he had recently bought from a wholesale house. It consisted of berries of uneven size and colour. I carefully sorted it into three lots—coffee absolutely bad and which ought to have been garbled, cut and thrown away; pale berries of extremely doubtful character; while only about a third of the coffee consisted of berries of fair colour, though of inferior character. The flavour was, as may be supposed, most disagreeably bitter and the coffee was only drinkable with the aid of milk and sugar. As for the so-called Mocha sold in Bombay, and which comes from Aden in Mocha packages, I once handed a sample of it to a coffee expert and without telling him what it purported to be, asked him to tell me what kind of coffee it was. After a careful examination, he replied 'Ungarbled Native Mysore," which I was sure it was when I first saw it. The reason why good coffee has hitherto not been generally procurable in India is that the best is sent to Europe, while only the inferior portions of the crops are retained for home consumption. and the same is the case with Mocha coffee which, by the way, mainly comes from Abyssinia, the original home of the coffee plant. The prices of coffee have, however, fallen so largely that an attempt is now being made to find a market in India for good Mysore coffee which may now be had direct from the grower and delivered in Bombay at Rupees 12 for 28lbs. of raw coffee, 11 annas for whole roasted berries per pound, and 12 annas per pound roasted and ground. The Company which supplies coffee at these prices is called the Mysore Planters' Supply Company—Chikmaglor, Kadur District, Mysore State. I have no interest in the Company, nor any intention of having one, and do not even know the names of the shareholders, but after having sent for samples of the coffee, I have no hesitation in saying that those who want good coffee direct from the growers, and at a most reasonable price, should give the coffee a trial. I would strongly advise that the whole roasted berries should be given a careful trial, as the coffee, if tinned immediately after being roasted, which of course it is, loses little of its flavour, the aroma not being seriously parted with till the coffee is ground. Roasting coffee is a delicate process, and cannot be carried out effectively by ordinary servants and, though I have excellent Mysore raw coffee in my house in Scotland, I find it better to get whole roasted berries from London. If the "Roast" of a grocer, or coffee company is spoilt, it has to be thrown away, and thus all risk of having badly roasted coffee is avoided by the purchaser who now often finds that he has a bad cup of coffee, even though he may have the best of raw coffee in his house.

A word as to making coffee. Coffee is made better, and more certain to be even in character (as you cannot rely on freshly boiled water being used) if made with cold water. It is so made in the Madras Club and the coffee there I have found to be excellent. For a private house the following receipt may be given. Place in a bottle a heaped tea-spoonful of coffee for every small cup required. Add cold water and cork the bottle tightly. Stand it for 24 hours, and then strain and use, heated or cold, as desired. The grains will be perfectly pale, showing that all the strength has been extracted. Tea, I may add, is in my opinion and experience certainly made more wholesome, and quite as palatable if made with cold water. (Here you see you cannot rely on getting freshly boiled water.) It should be infused for 3 or 4 hours, and in a bottle as in the case of coffee, or for 12 hours if a stronger infusion is desired, but I find latter period the best. I have been told by a tea-taster that in this way though you may make an agreeable beverage, you will not extract the pick-me-up qualities of tea, perhaps that is why people can drink tea made with cold water, which tea made with hot water is unable to disagree with them.—Yours, &c.,

ROBERT H. ELLIOT.

THE HEDJAZ RAILWAY.

(Concluded from page 4.)

The work done by the Imperial troops has been highly satisfactory and beyond all criticism. But for their services, it would have been impossible to have made such rapid progress. The completion of this great line will successfully crown one of the many works of H. I. M. our August Sovereign.

As the line crosses level country, bridges and tunnels are comparatively few. Beyond Oman, however, on the Airi-Zorka incline, a gradient of 20 m.m. had to be adopted, curves of 100 metres built, a superficies of 3 kilometres filled-in, bridges erected 20 metres high with ten arches, each of 12 metres span in order to obtain a level over valleys 340, 951, and 610 metres broad. The work on this section of the line has entailed triple expense, as well as thrice the time of construction compared with the other sections. On the other side of Maan too, there is a slope of 150 metres called the Bain-Ghoul, and this required a gradient of 18 m.m., curves of 100 metres, and the levelling of an area of 8 kilometres. The earthworks were executed by 400 soldiers, who also dug a cutting of 80,000 cubic metres within five months, which is likewise a brilliant achievement.

Progress of the work depends on supplying food and water to the soldier, engineers, masons, and the workmen employed on the works of levelling and construction. As it is difficult to transport these supplies by camel, the railway has to be used, a a train service has been organised for this purpose at Maan.

The line crosses several valleys which have had to be spanned by bridges ranging from 3 to 60 metres in length; but as there is a bedrock at a slight depth serving for foundations, and there is little fear of floods to undermine them, the bridges could be built without inconvenience, with an opening of 4.3 and 6.5 metres.

Mouhtar Bey, who worked with me for six years, and who lately surveyed the line as far as Mecca, has not only shown technical ability of high order, but has now proved himself to be on efficent inspector. Several other engineers also accompanied me and I can affirm that amongst the graduates of the Civil School of Engineers there are a number of young men who are well qualified for posts of assistant-engineers, and even sectional chiefs. By acquiring practical knowledge they will become first rate engineers. The employment of troops on the line has greatly contributed towards the progress of the works. The contractors would have found workmen as far as Oman and Maan, but not beyond these places.

As a matter of fact it is thanks to the soldiers that the work on the line has so rapidly advanced and, taking into consideration the fact that the salaries, clothing, and rations were paid by the Seraskiernte, the expenditure is following a normal course.

Generally speaking, the railway is worthy of all praise. The building operations have been carried out satisfactorily, and all the material used is of good quality.

CAPTAIN AYLMER MAXWELL, Sir Herbert Maxwell's only son, recently had a thrilling adventure while motoring with friends near Monreith for duck-shooting. The car caught fire so suddenly and so completely, says the "Ladies' Field," that there was only just time to jump out. Hasty flight was necessary, for the 300 ball-cartridges carried in the car exploded in every direction, and there was not even time to remove all the guns.

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BOMBAY HIGH SCHOOLS ATHLETIC SPORTS.

THE annual sports organized by the Bombay High Schools Athletic Association which practically commenced on Monday the 9th instant when some of the preliminaries were gone through, were continued yesterday afternoon at 4 p. m. on the Marine Lines Maidan before a large gathering of spectators. The sports were divided into Senior and Junior events and the entries throughout were numerous and well appreciated. The sports included High and Wide Jumps, Pole Jump, throwing the Cricket Ball, Flat Races, a Bicycle Race and, last but not least, several Tugs-of-War between the various schools. In the first pull the Elphinstone High School beat the Fort and Proprietary High Schools. The second pull which was between the Antonio da Silva and Sir Jamsetji Institution ended in a victory for the former. In the third pull between the Byramji Jeejeebhoy High School and New High School ended in favour of the latter. In the pull-off between the Elphinstonians and the Antonio da Silva High School resulted in favour of the former. The finals will take place this afternoon. The following gentlemen formed the Committee.

Referee.—Mr. R. P. Cadell, I.C.S. Judges.—Mr. C. Burns, Mr. N. Moberley, Mr. A. L. Covernton, Mr. P. J. Arnot. Starters.—Mr. E. R. Fisher, Sergt.-Major Rose. Enclosure Steward.—Mr. H. R. H. Wilkinson Competitors' Stewards.—Mr. A. B. Daiby, Mr. A. Millard, Mr. E. D. Smith. Press and Enquiry Steward.—Mr. J. A. Lazarus. Timekeeper.—Mr. G. Lund. Clerks of the Course.—Mr. C. O'Donoghue, Mr. T. Nissen, Mr. N. D. Mehta, Mr. Dayan.

This afternoon in addition to the finals of yesterday's events some very interesting items will be witnessed. The following are the results of the events gone through yesterday:—

Event No. 19. (Boys under 12) 100 yards.

1st Heat.—J Rotchell, Cathedral 1, L Lys St Mary 2.

2nd Heat.—C McLumpha, Cathedral 1, E Grant, St Mary 2,

3rd Heat.—J F Ferreira, Antonio 1, T Rowe, Ed. Society 2.

4th Heat.—E R John, Antonio 1, R N Dadina, Proprietary and Fort 2.

Final—J Rotchell 1, C McLumpha 2, R N Dadina 3.

Event No. 17. (Boys under 14),

1st Heat.—B Miller, Cathedral 1, R Clery, St Mary 2.

2nd Heat.—A Lesboa, Cathedral 1, E Cazalet, St Mary 2.

3rd Heat.—D B Motiwala, Proprietary and Fort 1, D J Mistry, New High School 2.

4th Heat.—J D'Souza, Antonio 1, S Hussein Proprietary and Fort 2.

Final—S Hussein 1, D B Motiwala 2, B Miller 3.

Event No. 13. (Boys under 16), Quarter Mile.

1st Heat.—N Jarda, Sir Jamsetji 1, Abdool Aziz, Fort and Proprietary 2.

2nd Heat.—P Savage, Cathedral 1, J D'Souza, Antonio 2.

3rd Heat.—G Hildreth, Cathedral 1, C Brooks, Education Society 2.

Final,—H Robbins 1, Abdool Aziz 2, C Brooks 3.

Event No. 1. (Open), 100 yards.

1st Heat.—E Terry, St Mary 1, J S Khodaiji, Byramji Jejeebhoy 2.

2nd Heat.—A Aquino St Mary 1, Abdool Razak Fort and Proprietary,

3rd Heat.—D Bilimoria, Sir Jamsetji 1, J Gazdar, New High School.

Event No. 18. (Boys under 14), 220 yards.

1st Heat.—B Miller, Cathedral 1, R Guard, New High School 2.

2nd Heat.—P Motivala, Proprietary and Fort 1, R Clery, St Mary 2.

3rd Heat.—Commissariatwala, Proprietary and Fort 1, A Robbins, Educational Society 2.

4th Heat.—P Mendonca, Antonio 1, R Travers St Xavier 2.

Event No. 3. Quarter mile (Open.)

1st Heat.—J S Khodaiji, Byramji Jijeebhoy 1, E Terry, St Mary 2.

2nd Heat.—K K Khodaiji, Proprietary and Fort 1, J P Gazdar, New High School 2.

3rd Heat.—G Hildreth, Cathedral 1, B Vadivala, Byramji Jejeebhoy 2.

Event No. 11. (Boys under 16.)

1st Heat.—H Robbins, Educational Society 1, J Valentine, St Mary 2.

2nd Heat.—Abdul Aziz, Fort and Proprietary 1. N D'Souza, St Mary 2.

3rd Heat.—F Savage Cathedral 1. K Printer New High School 2.

4th Heat.—J Rodrick, Antonio 1, S Husein, Proprietary and Fort 2.

Elphinstone High School beat Fort and Proprietary.

Antonio D'Silva High School beat Sir J. J. Institution.

New High School beat Byramji Jeejeebhoy School. Elphinstone High School beat Antonio D'Silva High School.

Final this afternoon.

Event No. 5. (Bicycle Race).

1st Heat.—N Yusuf, Proprietary and Fort 1, Abdul Razak, Fort and Proprietary 2.

2nd Heat.—K C Mehta, New High School 1, Abdul Aziz Fort and Proprietary 2.

3rd Heat.—K K Khodaiji, Proprietary and Fort 1, A Belton, Cathedral 2.

BOMBAY GYMKHANA.

RACQUET TOURNAMENT.

Draws for the Markers' Open Singles,

Jehangir Merwanjee (Jodhpore)	To be played off on Mon. 26th at 3 p.m.	To be played off on Wed. 28th at 3 p.m.
Chintaman Dass (Calcutta)		
Manockjee Merwanjee (Bangalore)	To be played off on Mon. 26th at 4 p.m.	To be played off on Sat. 31st at 3 p.m.
Manockjee Dhunjeebhoy (Mhow)		
Hormusjee Merwanjee (Bombay)	To be played off on Tues. 27th at 3 p.m.	
Kalee Charan (Allahabad)		
M Baliah (Mysore)	To be played off on Tues. 27th at 4 p.m.	To be played off on Thur. 29th at 3 p.m.
Pudumjee Merwanjee (Poona)		

Draws for the Markers' Handicap Doubles.

Jamsetjee Merwanjee (Bombay)	To be played off on Wed. 28th at 4 p.m.	To be played off on Fri. 30th at 3 p.m.
M Baliah (Mysore)		
Padamjee Merwanjee (Poona)		
Kalee Charan (Allahabad)		
Manockjee Merwanjee (Bangalore)	To be played off on Thur. 29th at 4 p.m.	
Hormusjee Merwanjee (Bombay)		
Jamsetjee Merwanjee (Jodhpore)		
Chintaman Dass (Calcutta)		

On the 1st April at 4 p.m. there will be a Match between the Winner of the Singles Tournament and Jamsetjee Merwanjee the Champion of the World, the latter giving points to be fixed hereafter.

The entries and ties for the Handicap Doubles, Gentleman and Marker Versus Gentleman and Marker, will be published later.

Season Ticket	Rs.	10 each
Daily Ticket	,,	2 ,,
Final Match	,,	5 ,,

A. C. W. FOSBERY,
Hon.-Secy. Racquets.

ADVICE TO MOTHERS.—Are you broken in your rest by a sick child suffering with the pain of cutting teeth? Go at once to a chemist and get a bottle of Mrs. Winslow's Soothing Syrup. It will relieve the poor sufferer immediately. It is harmless and pleasant to taste, it produces natural quiet sleep by relieving the child from pain and the little cherub awakes as bright as a button. It soothes the child, softens the gums, allays pain, relieves wind, regulates the bowels and is the best known remedy for dysentery and diarrhœa whether arising from teething or other causes. Mrs. Winslow's Soothing Syrup is sold by Medicine dealers everywhere.

SHIPPING INTELLIGENCE.

THE steamer Clematis, 2329 tons, Captain E C Davies, sailed yesterday for Calcutta in ballast

THE B I S N Co's steamer Virawa, 2176 tons, Captain R Keddie sailed yesterday for Rangoon, with a general cargo and Capt G M Morris and Capt Tipper as passengers

THE B I S N Co's steamer Lhasa, 936 tons, Captain W H Rotswell, RNR, arrived in harbour yesterday, from Karachi via Cutch Mandvi, with a general cargo and passengers

THE B I S N Co's steamer Dumra, 762 tons, Captain C P Seddon, will sail to-day, for Persian Gulf via Kurachi with a general cargo and Major Thomas, Mr M Sarkies and two daughters, Mr A V Gasper, and six natives and deck passengers

THE French Mail steamer Australian, 3348 tons Captain E Verron, arrived in harbour yesterday, from Sydney, 26th February, with a general cargo and passengers. She will sail to-day for Marseilles, with the same bottom cargo and passengers

MEN-OF-WAR & ROYAL INDIAN MARINE SHIPS.

IN GOVT. DOCKYARD.

H M S Redbreast ....Lt Comdr W Rose.....Royal Navy
H M S Splashstone...Lt Comdr M W Carewell, R I Marine
H M S Shinx .....Comdr W S Bowman.....Royal Navy
Three Torpedo Boats.....Royal Navy

In the Stream

H M S Hardinge Comdr J H D St John .....R I Marine
H M S Canning Comdr Marsack.....R I M

VESSELS IN THE HARBOUR—March 21.

Chusan	3512	Kanrick	P & O Co
Mojidi	1857	Coates	B & P S N Co
Goalpara	130	Muir	M M & Co
Nadiri	1113	Mylorist	B & P S N Co
Peninsular	2919	Palmer	P & O Co
Monsoori	4735	Hannah	B & P S N Co
Tonawanda	208	Brown	Standard Oil Co
Hooghee	993	Pill ng	B & P S N Co
Knight Batchelor	4141	Finnis	K Nixon & Co
Moolraj	1327	Moloney	B & P S N Co
Firozi	2105	Hill	G & P S N Co
Dwarka	759	Hirst	M M & Co
Birkhill	2738	Jones	The Capital
Secunder	1073	Main	Maurit ius 32-3 H S Siddick
Dumra	763	Suddon	P Gulf M M & Co
Marienfel	2665	Sittlosen	Karachi 21-3 Glade & Co
Afrvia	2973	Darlson	E Tajphoy
Aston Hall	2223	Wolfe	Avonmouth K Nixon & Co
Lena	2679	Hall	Cory Bros Co
Foyle	3690	Johnson	F Wallace & Co
Nowshera	1991	Farquharson	M Mackenzies Co
Zillah	2412	R ss	Graham & Co
Nizam	2041	Corkhill	T Morrison & Co

VESSELS IN DOCK.

PRINCE'S DOCK.

Shed.	Vessel.	Ton.	Capt.	Destination.	Dat	Agents.
B	City of Bombay	2931	McNeil	L'pool	27-3	K N & Co
C & B	Trantonfels	2491	Gronen	China	22-3	G & Co
F	Falkenstar	2100	Geelhoh	Antwerp	22-3	M M & Co
G	Nasseri	1168	Mylehrist	Jeddah	B F B & P S N Co	
H	Kaisor	1315	Moho	Zanzibar	23-3	A Strades
M	Peninsular	5291	Palmer	Aden	24	P & P Cos
O	Mo Abdeli	1735	Hannah	Aden	21-3	B & P S N & Co
Q	Secondor	1073	Main	Maurities	23-3	M S Siddick
	Toxie	3326	Tarn	Taro Hull		F Muir & Co
	City of Manchester	3552	Findlay	Liverpool	N F K N & Co	

Off side U.

Sultan	2315	Barnister	Zanzibar	20-3	A Strades

H W P D

Ponbni	552	Mhmd	N F	Sqpd & Co
Indravati	513	Mhmd	M'glore 23 3	Shpd & Co

VICTORIA DOCK.

1	Golobarja	3131	W tkoys	C lcutta	22-3 M M & Co
2	Masili	3250	Thompson	L'pool	24-3 W C A G & Co
4	Aston Hall	2223	McFee	Avonmouth	28-3 K Nixon & Co
6	Euphrates	1793	Beare	Port Said	24-3 R Bros
8	Kleonia	3142	Walker	Kobe	31-3 Glade & Co
9	Delhi	4733	Jows	China	3-4 P & O Co
10 & 11	Colaba	3899	Robert-on	London	31-3 M M & Co
12	Persia	4194	Hanghton	London	31-3 P & O Co
14	Lama	948	Williams	Kobe	23-3 M M & Co
15	Shahjron	2654	Gibb	Kobe	20 T Mor & Co
16	Ulysses	1906	Medby	Dunkirk	28-3 R A Willis

ARRIVALS

Mar.	Vessel.	Commander.	From
21	Lhasa s...	Rothwell	Karachi Mar 19
	Australian s	Verron	Sydney Feb 25

DEPARTURES.

Mar.	Vessel.	Commander.	Destination.
21	Glenlyon s	Gibb	Kobe &c
	Virawa s.....	Kedslic.....	Rangoon
	Climates s.....	Dames.....	Calcutta

The following vessels obtained their port clearances yesterday:—

Steamer Dumra, Seidon, for Persian Gulf
" Australien, Verron, for Marseilles

CALCUTTA.

ARRIVALS.

Mar.	Vessels.	Names.	From
17	Aratoon Apear	E Foy	Hongkong
	Breconshire	G E Elliot	Singapore
	Lord Kelvin	J T Beckerleg	Singapore
	Shahjehan	G F Elliot	Rangoon
	Sevilla	J B Rod	Delagoa Bay
	Gutenfels	P Diedrichsen	Bombay

DEPARTURES.

18	Goa	S Maclachlan	Chittagong
	Silesia	L de Stabile	Moulmein
	Orissa	F G Cunningham	Bombay
	Barbarigo	A Gla opello	A Ports
	Imogen	J Ward	Boston
	Bangala	J R P Alexander	Rangoon
19	Nam Sang	G Payne	Hongkong
	Bancoora	C E Emmett	Bombay
	Fasilka	J Wilson	Fiji

MADRAS.

ARRIVALS.

Mar	Vessel	From
16	Tannenfels	Antwerp
17	Clan Macleod	Glasgow
19	Itinda	Bombay

STEAMERS EXPECTED.

18	Clan Maclean	Liverpool
19	Tara	Rangoon
19	Fulwell	London
20	Gwalior	Nagapatam
21	Ujina	Rangoon
21	Rabenfels	Antwerp
24	Nurani	Bombay
25	Marksburg	London
27	Clan Lamont	Liverpool
29	Umzinto	Calcutta

The dates are approximate only.

DAILY EXPORTS, MAR. 21.

FOR LIVERPOOL.

City of Bombay s—850 bales cotton, Ralli Brothers

FOR MARSEILLES.

City of Bombay s—118 bales cotton, 1994 cwt linseed and 2899 cwt mowra seed. Ralli Brothers

BOMBAY VOLUNTEER RIFLES.

REGIMENTAL ORDERS BY LIEUT-COL E. FERRERS NICHOLSON, V. D. COMMANDING.

Bombay, March 22.

120 Musketry—To-morrow Friday the 23rd Inst

The Range at Ghat Kopar is available for Class Firing it is requested that all members of the Corps who have not yet completed their Class Firing will do so at once.

Saturday the 24th Instant The Range at Ghat Kopar is at the disposal of O C "D" Coy for practice for Bayley Coy Challenge Shield

Sunday the 25th Inst—The Range at Ghat Kopar is at the disposal of O C "C" Coy for practice for Bayley Coy Challenge Shield

Monday the 26th Instant—The Range at Ghat Kopar is at the disposals of O C "A" Coy for practice for Bayley Coy Challenge Shield

121 Leave—The Commanding Officer is pleased to grant leave of absence to No 3172 Vol E R Fern "C" Coy from 1st March 1906 to July 1907

By Order,
G. D. PRICE, Captain,
Adjutant B. V. R

BOMBAY VOLUNTEER ARTILLERY.

REGIMENTAL ORDERS, BY LT.-COL. LOUIS P. RUSSELL COMMANDING B. V. A.

Bombay, March 22,

Orderly officers for the day—
Lieut A S Boyd, next for duty Capt R W R Pennington
Orderly Sergeants for the day, Sergt D A Pinder, dext for duty Sergt E W Grennan

DRILLS FOR THURSDAY.

No 1 Coy—7 a m Squad Drill with Rifles—After dinnner 6" B L Gun Drill
No 2 Coy—7 a m 6" B L Gun Drill 6 p m Squad Drill
E E Coy—7 a m Flag Signalling

DRILLS FOR FRIDAY,

No 1 Coy—7 a m 6" L B Gun Drill—After dinner Teams are placed at the disposal of No 1
No 2 Coy—7 a m Squad Drill with Rifles—6 p m Battery Drill,
E E Coy—7 a m Flag Signalling 6 p m proceed to Oyster Rock for Electric Light

STRENGTH,

The following men having joined are taken on the strength of the corps and posted to No 1 Sub Division—No 1 Coy
No 1635 Gunner H J Hayward
No 1036 Gunner J W Hansen

APPOINTMENTS, &c.

Gr R N Nuttall is appointed a Bombardier with effect from 21st instant

A. STIFFE, Capt. R.A.
Adjt. B. V. A.

NOTICE.

Ladies Guest Night

The Ladies Guest Night notified in Camp notices for the 24th instant is postponed to the 28th instant (Wednesday

PURELY PERSONAL.

It is curious to note who often the affairs of life go, as it were by contraries. At the time of King Edward's accession everyone predicted a Court and a Society marked by its modern tone and its extreme brilliance. But somehow events have shaped themselves in an opposite direction, and the London world seems to have steadied down to a dead level of respectability. The rights of girlhood are carfully respected, chaperons have returned to favour, smart married women take a back seat, and the "new" hostess, with her cotillons and fancy frisks, has given place to the old-world matron with her boy-and-girl dinners and dances. "Smartness" is rather at a discount in the twentieth century.

Rank and riches make the world go round, but it by no means follows that they produce the most attractive debutantes. Heredity counts for much, and personal cleverness can do the rest. Comparisons are invidious, but several girls are already written down as social successes. Of these are Lady Edona Conyngham, sister to Lord Conyngham; Lady Violet Manners, daughter of Lord and Lady Granby; Lady Dorothy Browne, daughter of Lord and Lady Kenmare and Lady Violet Brabazon, younger daughter of Lord and Lady Meath. Then among pretty "comers-out" may be mentioned Miss Joan Campbell, a niece of the Duke of Argyll, and Miss Nancy Lycett Green, a granddaughter of Mr. and Mrs. Ambur Wilson. Much is done to cultivate the charms of our up todate girl of the period. Her appearance is studied, and her costumes are as carefully thought out as those of her married relations. Modern "debutantes" have much in their favour—science, art, and money. Swedish exercises train and develop the figure, a good "coiffeur" works wonders with the hair, manicure beautifies the hands, and a course of face-treatment improves the complexion. Paris and London provide frocks of the well-placed comer-out; her tea-gowns and fancy dresses are copied from old pictures, and the best tailors design her golf suits and coats motoring. Girls may now wear jewels: each debutante has her rings, her row of pearls, and often some diamond hair ornaments. In fact, the modern maiden is perfectly turned out, from the top of her head to the tips of her dainty shoes.

Smart simplicity and perfect hairdressing are the secrets of success in a nutshell. A girl is supposed to appear at her first dance dressed entirely in white and soft stuffs such as tulle, chiffon, and mousseline build the best ball-gowns. The triumph of a girl's frock is its freshness and its perfection of cut and make, not the richness of material or the wealth of trimmings. Nowadays, many girls make their first appearance at winter dances in the country, so that when they come to town they are no longer "vous au blanc." A smart girl, even when very young, often wears pale pink, green, or maize colour and a few well-known debutantes—among others, Miss Ghita Stanhope—donned a black frock during their first London season. A girl's coiffure is a matter of much importance, especially in the evening. Money paid to a hairdresser is money well spent, but a style that suits the face is far more valuable than the latest fashion. One of the richest and cleverest mothers in Society insists on her young daughter doing her own hair but she has arranged that the girl should take lessons from one of the best hairdressers in London. As a result, this debutante will be perfectly coiffee, and in style exactly suited to her features and expression. When in doubt, wear white is sound advice to a youthful woman. White voile or cloth is smart for racemeetings with serge does for morning wear and for the country and the charms of white muslin who can deny? Hats worn should be of a simple rather than sophisticated order and short skirts are now as much used by Englishwomen as by Americans.

Lady Maxwell has gone on a yachting trip to the West Indies. She is a daughter of Mr. and Mrs. Longuge, of Prince's Gate, and his half sister is Lady Desrhurst. Her marriage with Sir John Maxwell took place in 1892. Lady Maxwell is small and fair, with a piquante personality. Like many Americans she has much talent and ability, and a fund of amusing conversation. She sings well, and her pretty voice was trained in Paris by Marchesi. During the time that General Sir John Maxwell was Governor of Pretoria, his wife had a pleasant life, but some exciting adventures, and on one occasion—at a picnic—was nearly taken prisoner by the Boers. She is a splendid horsewoman, with much nerve and daring, and specially enjoyed her gallops over the African veldt. Her only child, a little girl, is named Phyllis, after the temple of that name which stands on an island in the Nile, that has now unhappily, been submerged owing to the vast engineering works that were recently constructed.

The Earl and Countess of Cairncarty have returned to Ireland. Lady Cairncarty was Miss Isabeld Bilton, once a well-known actress known as the beautiful Belle Bilton, and has married Lord Cairncarty, then Lord Dunlo, took place in 1898, at the registry office at Hampstead. Lady Cairncarty is a hand—some woman with clear-cut features, a fair skin and a wealth of nut-brown hair. She is a fine horsewoman, rides well to hounds, is fond of outdoor life, and of her home in Ireland, in County Galway. She has had four children, among whom are the eldest son, Lord Kilconnel, and an only daughter, Lady Beaufi Trench, now twelve years old. Lord Cairncarty is very good-looking, and noted for his love of sport. He hunts rides, steeplechases is intefested in horse-breeding, and is a keen and experienced traveller. His country place, Garbally Park, has a fine picture gallery, which contains many valuable portraits, and is also adorned with a frieze in Italian fresco work, painted by Lady Cairncarty, who is as good an artist as she is a horse woman. Lord Cairncarty resembles Lord Reay inasmuch as he bears a Dutch title; he is Marquis of Heusden in the Netherlands.

Lord and Lady Oranmore have arrived in London Lady Oranmore is a daughter of Lord and Lady Duncannon, and is sister to Lord Wimborne. Her first two names—Olwen and Verena—are uncommon and partly foreign. Olwen is a Welsh name, and Verena has its home in Switzerland. She has two pretty children—a son and heir, who bears the family name of Geoffrey, and a small daughter, a godchild of Lady Yarborough. Lady Oranmore is a winsome woman, with a pretty face, framed in a cloud of bright brown hair. She is fond of music, and has an excellent singing voice. Her sisters are all musical, and, when they were school-room girls, they used to get up concerts, each performer playing different instrument. There are several instances of this pleasant family arrangement. Lady Alexander Paget and her two daughters—now Lady Herbert and Lady Ingestre—used to play trios, as do also Lady Alexander Kennedy and her girls, while Georgina Lady Belhaven and her seven daughters form quite a home orchestra.

Lady March has arrived in London. She was Miss Hilda Brassey, is a niece of Lord Brassey, and married Lord March, then Lord Settrington, in 1893. She is a pretty woman, with a slight figure and a gay and graceful manner. Lady March likes London, and has a house in Great Cumberland Place, but she cares most for the country, rides well—like all her family—and is a first-rate fisherwoman. Lord March is a man of thirty-five a captain in the Irish Guards, and was A. D. C. to Lord Roberts during the South African war. One day he will have, a great inheritance, as his father, the Duke of Richmond, owns money and lands, Goodwood House, in Sussex, and Gordon Castle, Scotland, said to be the largest private dwelling north of the Tweed.

The Dukes of Richmond own a record collection of jewels, which contains gems that have helped to make history. One Huge diamond was once the property of the Emperor Baber, the founder of the Mogul dynasty in India, and one black diamond did duty for centuries as the eye of an Indian idol. Then there is a ring of Mary Stuart's, bearing her monogram, M. R. a pair of earrings that belonged to Marie Antoinette and twelve splendid solitaire diamonds that once formed the vest buttons of Pedro Emperor of Brazil. There is also a fine tiara of diamonds in the form of a round crown besides many beautiful brooches necklaces and earrings. These jewels are of course most carefully guarded and the book that catalogues and describes them has 27 pages.

Lord and Lady Haliburton have returned to London. Lady Haliburton was Miss Maud Schuster, daughter of the rich Mr. Leo Schuster, who one owned Cannizaro, a charming residence on Wimbledon Common. In fact, thirty years ago Schusters were as famed for their wealth as are the Sterns, Sassoons, D'Archys, and Cassels of to-day. Lady Haliburton first married the late Sir William Clay, became a widow, and in 1877, took as her second husband the third son of Mr. Arthur Haliburton, an active official at the War Office. She is a tall, good-looking woman, with a pleasant manner, and is a noted hostess, well-known for the success of her dinner-parties. Her chef may be quoted as one of the best, and Lord Haliburton's cellar is always stocked with valuable wines. Her carriages and horses are also above the average, and Lady Haliburton's smart turn-out attracts attention even in Hyde Park and Piccadilly. Motors are rapidly ousting horse-drawn vehicles, but a few smart carriages still remain.

THE statement of traffic of the Ahmedabad-Prantej Railway for the week ending 3rd February, amounted to Rs. 4,432, being an increase on the corresponding week of last year of Rs. 335. Total earnings from 1st January to 3rd February, were Rs. 20,730, being a decrease on the corresponding period of last year of Rs. 287.

Liqueur Exquisite, Tonic, Digestive and Efficacious

BENEDICTINE

Possessing most Powerful Germ-killing Properties.

The BENEDICTINE liqueur is beneficial to health owing to its spirituous foundation being composed only of eau-de-vie (brandies) of the very purest quality.

Its principal characteristics may be summed up as follows:—

Distinctness of taste, richness of flavour and a delicious bouquet improving with age.

Moreover, the fact has never been disputed, that when diluted with cold water, the liqueur is possessed of great *ANTIAPOPLEXTIC (against apoplexy, sudden loss of sense and voluntary motions)*, *APERIENT (slow purgative)*, *DIGESTIVE* and *ANTISPASMODIC (against convulsions,* qualities). *REFRESHES* and *STRENGTHENS* the nervous and tired brain marvellously, and works as a perfect boon to invalids and a blessing combined with luxury to mankind.

Many celebrated doctors and literary men both in France and other countries have given the liqueur the brilliant testimony of their appreciation, as may be seen by the following letters:—

* * * * Those of my readers who have confidence in my culinary recommendations, and I trust they are many, will do well to note that I prefer BENEDICTINE to all other liqueurs.

ALEXANDRE DUMAS.

* * * * At a time when the luxuries of the table are sought after on all sides, I do not hesitate to acknowledge and recommend BENEDICTINE as the queen of liqueurs, now to be seen on any table. It is found and appreciated alike in restaurants, in private families, and on the tables of princes.

H. DE PENE.

* * * * We place BENEDICTINE upon our tables for its excellent flavour and delicate perfume, without thinking that this dainty is a powerful specific, a liqueur most efficacious for promoting digestion and the regular circulation of the blood.

TIMOTHEE TRIMM.

LIQUEUR BENEDICTINE.—Among the liqueurs invented or manufactured by the monks of France, the Benedictine from a hygienic point of view occupies the foremost rank. It is not only an exquisite and savory beverage for persons in good health, but in cases of illness or recovery it is equally beneficial. It may be used to advantage in all cases where Malaga, Madeira, Sherry, &c., are recommended.

The Benedictine is remarkable for its agreeable taste, and for its really salutary effects as a stomachic; and it is principally on this account that the liqueur should bear the motto "Mortitur qui non utitur."

Extract from the "Gazette Medicale."

After meals we know of nothing more agreeable than a small glass or two of BENEDICTINE. It performs the breath, delights the palate, promotes digestion, and is a powerful aid to an inactive or overloaded stomach. During an epidemic, and for combating the evil effects of an impure atmosphere, its curative action is indisputable. At the beginning of last autumn we had occasion to appreciate the full value of this liqueur, and we are now happy to give it our highest praise.

DR. MALLET, M.D.

We place all our confidence in the hygienic properties of BENEDICTINE. Invalids and those who suffer from diseases of the respiratory organs, affections of the chests, headaches, congestion of brain, etc., and who cannot take other liqueurs, can safely make BENEDICTINE their favourite drink as a finish to their meals.

DR. ACHILLE PEQUEUR, M.D.

I consider your excellent liqueur invaluable to the old who so frequently suffer from indigestion and attacks of biliousness which often prove fatal. BENEDICTINE has long been well known to me, and it was with great readiness that I ordered our religious and my head resident doctor to administer it as a cordial according to your directions.

DR. J ROUX DE BRIGNOLLES.
Chief Physician & House Surgeon, Charitable Hospital of Marseilles.

TO BE HAD FROM ALL FIRST CLASS WINE DEALERS

FISH—
PRESERVED,
POTTED
AND
CURRIED.

MOIR'S

WHOLESALE DEPOTS:
BOMBAY,
KARACHI
CALCUTTA.

MANAGING AGENTS:
SAMUEL FITZE & CO.,
RETAIL FROM ALL PROVISION MERCHANTS.

PLEASE NOTE THAT

DR. H. L. BATLIWALLA

IS THE ONLY ONE

In the whole of India who has received

TWO MEDALS from the INDUSTRIAL INDIAN EXHIBITIONS FOR FEVER REMEDIES.

MALARIA! CHALLENGE OF Rs. 5,000.

BATLIWALLA'S AGUE PILLS OR MIXTURE.

GUARANTEED TO CURE OR MONEY BACK.

BATLIWALLA'S AGUE PILLS or MIXTURE drives all the poisonous Malarial germs out of the body. It is truly wonderful that this dread disease can be cured so readily, but it can and that is all you need to think about. If you buy a bottle of BATLIWALLA'S AGUE P

Agents for LEA & PERRIN'S WORCESTERSHIRE SAUCE.

CROSSE & BLACKWELL'S LTD.

BY SPECIAL WARRANT PURVEYORS TO H.M. THE KING.

CELEBRATED OILMAN'S STORES.

&

PEARS

Soapmakers by Royal Warrants

TO THEIR MAJESTIES THE EMPEROR & EMPRESS OF INDIA.

NEW SEASON'S CHEESES,

HAMS & BACON—FRESH FORTNIGHTLY.

		Rs. a.
ENGLISH STILTON, REAL PRIZE DAIRY, about 12 lb. each	...per lb.	1 6
" " " on cut	... " "	1 8
ROQUEFORT," about 5 lb. each	... " "	2 0
" on cut	... " "	2 4
GORGONZOLA about 14 to 20 lb. each	... " "	1 4
" on cut	... " "	1 6
WENSLEDALE about 14 lbs. each	... " "	1 16
" on cut	... " "	1 12
ENGLISH CHESHIRE and GRUYERE	... " "	1 0
LOAF CHEDDAR ENGLISH	... " "	0 14
AMERICAN CHESHIRE	... " "	0 14
DUTCH EDAMS (about 4 lb. each)	... " "	0 12
BACON—Harris's Real Wiltshire Middles, 20 to 28 lb. each(in Canvas)	...per lb.	1 2
" " " " Bellies, 12-16 lb. " (" ")	... " "	1 0
HAMS—Real Cumberland Farmers 7 to 28 lb. each (in Canvas)	... " "	1 2
" " Cooked and Dressed Ready for table	... " "	2 0
" " " and Cut in Slices	... " "	2 8

Bacon on cut one anna per lb. extra.

BARNES & Co.'s Jams, Pickles and all Oilmenstores Fortnightly.

PYRKE'S PROVISION STORES.

Proprietor E. W. PYRKE, LATE Manager of W. B. GREEN & Co.

APOLLO BUNDER, BOMBAY.

USE ONLY and USE ALWAYS

ATKINSON'S

A LUXURIOUS PERFUME IN HEALTH.

MOST REFRESHING.

Far Superior to the German Kinds.

A NECESSARY RESTORATIVE IN SICKNESS.

EAU DE COLOGNE

MAKES THE SKIN AS SOFT AS VELVET.

BEETHAM'S LAIT Larola

KEEPS THE SKIN COOL AND REFRESHED IN HOT CLIMATES;

PREVENTS THE ATTACK OF MOSQUITOES, etc.

When frequently used.

AND PREVENTS IT, BECOMING PARCHED and DRIED UP from Exposure to the Sun.

IT IS UNEQUALLED AS A DELIGHTFUL SKIN TONIC & EMOLLIENT.

M. BEETHAM & SON, Cheltenham, England.

Bombay Agents:—Messrs. TREACHER & Co., Limited. Messrs. THOMSON & TAYLOR, Bombay.

SWAN

Registered Trade Mark

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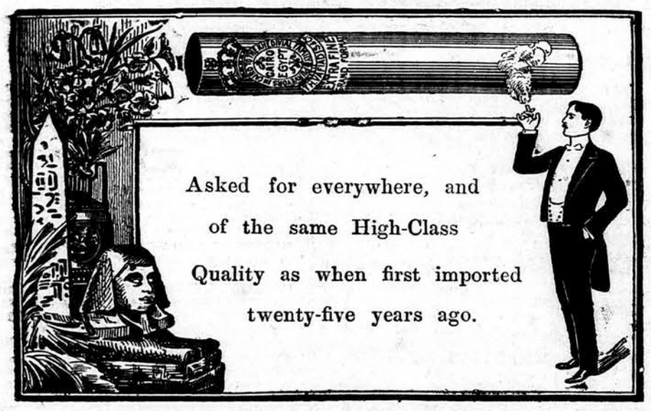

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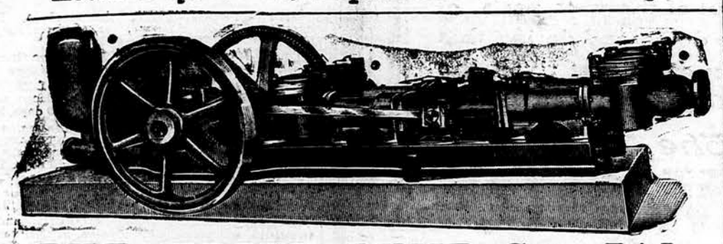

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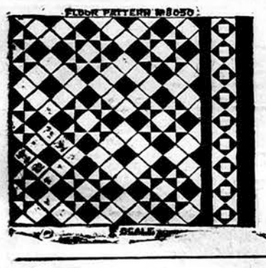

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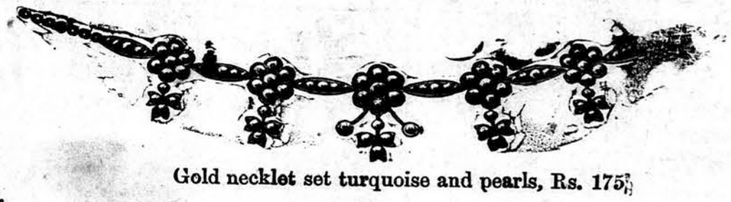

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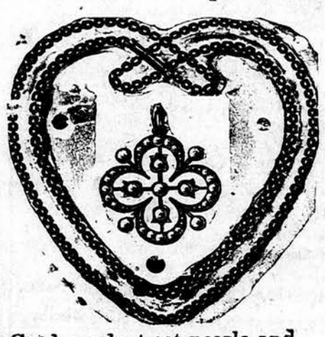

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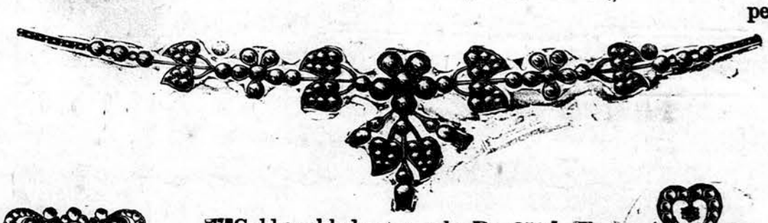

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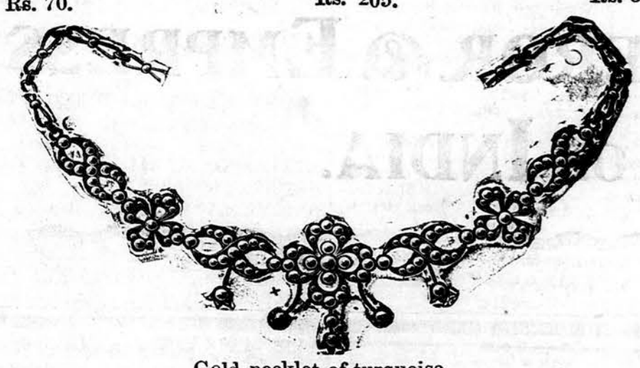

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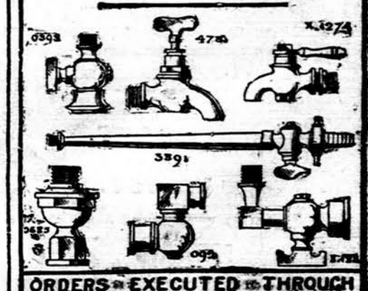

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